

MECOSTA COUNTY BOARD OF COMMISSIONERS

MORNING SESSION – 10:00 A.M.

May 05, 2022

AGENDA

1. CALL TO ORDER & QUORUM:

William Routley _____
District 7

Jerrilynn Strong _____
District 2

Marilynn Bradstrom _____
District 1

Linda Howard _____
District 3

Ray Steinke _____
District 4

Tom O'Neil _____
District 5

Wendy Nystrom _____
District 6

2. REVIEW & APPROVAL OF AGENDA – ADDITIONS

3. APPROVAL OF MINUTES

1. Board Minutes – April 21, 2022

**4. PUBLIC MATTERS & COMMENTS:
(5 MINUTES PER PERSON LIMIT)**

5. UNFINISHED BUSINESS:

6. NEW BUSINESS:

1. Mecosta County Resolution #2022-08 – 2022 Millage Rates for General Fund Budget
2. AAAWM Waiver Purchase of Service Amendment – COA

7. FINANCIAL MATTERS:

Pre-approved Bills: \$2,837,535.90
Non-approved Bills: \$80,270.16

8. COMMITTEE REPORTS:

9. ADMINISTRATORS REPORT:

**10. PUBLIC MATTERS & COMMENTS:
(5 MINUTES PER PERSON LIMIT)**

11. COMMUNICATIONS:

1. Mecosta County Road Commission 2021 Audit
2. Mecosta-Osceola DHHS Minutes – March 22, 2022
3. Mecosta County DHHS Minutes – March 22, 2022
4. Mecosta County DHHS Report of Volunteer Services Accounts – March 2022
5. Mecosta County DHHS Detail Month Ending Report – March 2022
6. Mecosta County DHHS Projected Budget – March 2022
7. Mecosta County Park Commission – March 15, 2022
8. Mecosta-Osceola DHHS Minutes – April 26, 2022
9. Mecosta County DHHS Minutes – April 26, 2022

12. MINUTES & REPORTS:

1. Building and Zoning – April 21, 2022
2. EMS – April 21, 2022
3. Finance

13. RESOLUTIONS:

14. MISCELLANEOUS & ANNOUNCEMENTS:

15. ADJOURNMENT:

SCHEDULED APPEARANCE

MECOSTA COUNTY BOARD OF COMMISSIONERS**April 21, 2022****UNAPPROVED**

Chair William Routley called the afternoon session of the Mecosta County Board of Commissioners to order at 3:00 P.M. with access to the public via Zoom. All those present stood and recited the Pledge of Allegiance to the United States Flag.

Commissioners present on roll call: William Routley, Marilynn Bradstrom, Linda Howard, Ray Steinke, Tom O'Neil and Wendy Nystrom; Jerrilynn Strong not present.

Others present: Paul Bullock, County Administrator, Mindy Taylor, Finance Officer and Amber Johnson, Mecosta County Deputy Clerk.

REVIEW & APPROVAL OF AGENDA – ADDITIONS:

R. Steinke moved to approve the Agenda as presented. M. Bradstrom seconded; motion carried.

APPROVAL OF MINUTES:

M. Bradstrom moved to approve the April 7, 2022 Board Minutes as presented. L. Howard seconded; motion carried.

PUBLIC MATTERS & COMMENTS:

None

UNFINISHED BUSINESS:

None

NEW BUSINESS:**6.1 RESOLUTION #2022-06-EMERGENCY MEDICAL SERVICES MILLAGE PROPOSAL**

R. Steinke moved to approve that the Emergency Medical Services millage proposal be placed on the August 2, 2022 Primary Election ballot. L. Howard seconded; roll call vote: 6 yeas, 0 nays; motion carried.

6.2 RESOLUTION #2022-07-COA MILLAGE PROPOSAL

M. Bradstrom moved that the Commission on Aging Millage Proposal be placed on the August 2, 2022 Primary Election ballot. R. Steinke seconded; roll call vote: 6 yeas, 0 nays; motion carried.

6.3 MECOSTA COUNTY EQUALIZATION REPORT FY 2021

Shila Kiander-Equalization Director presented the FY 2021 Equalization report to the Board, noting an 8.87% increase in assessed value. W. Nystrom moved to approve and place on file the report as presented. L. Howard seconded; motion carried.

6.4 REVISION OF SUBDIVISION DRAINAGE RULES/STORM WATER DESIGN CRITERIA-DRAIN COMMISSIONER

Karla Miller-Drain Commissioner presented the information to the Board. R. Steinke moved to approve the changes. M. Bradstrom seconded; roll call vote: 6 yeas, 0 nays; motion carried.

6.5 PARKS GENERATOR PROJECT PROPOSAL

M. Bradstrom moved to approve purchase and installation of automatic generators within the parks system from the marijuana funds at a cost of \$100,000, the parks will cover the remainder of the cost of the project which is estimated to be between an additional \$65,000 and \$100,000. R. Steinke seconded; roll call vote: 6 yeas, 0 nays; motion carried.

6.6 AAAWM GRANT PROPOSAL-COA

M. Bradstrom moved to approve and have the Chair sign, the Area Agency grant for FY 2023-2025. W. Nystrom seconded; roll call vote: 6 yeas, 0 nays; motion carried.

COMMITTEE REPORTS:

L. Howard reported attending YAC Meeting, Equalization Meeting, Wheatland Township Meeting, Central Michigan Community Mental Health Meeting, MI Substance Abuse Meeting and today's Commission Meeting.

W. Nystrom reported attending City of Big Rapids Meeting, MOTA Meeting, WISE Facilities Meeting and today's Commission Meeting.

M. Bradstrom reported attending Parks Meeting, Finance Committee, Colfax Township Meeting, and today's Commission Meeting.

EQUALIZATION:

M. Bradstrom moved that the Equalization Directors requests to attend MAED conference July 24-27, 2022 and IAAO conference Aug 28-Sept 1, 2022 be approved. W. Nystrom seconded; motion carried.

R. Steinke reported attending Aetna Township Meeting, Deerfield Township Meeting, Central Dispatch Meeting, Equalization Meeting, Finance Committee, MOTA Meeting, EMS Committee and today's Commission Meeting.

EMS:

R. Steinke moved that the contractual write-offs of \$86,451.52, non-contractual write-offs of \$7,025.46, and collections write-offs of \$11,559.14 be approved. M. Bradstrom seconded; roll call vote: 6 yeas, 0 nays; motion carried.

EQUALIZATION:

R. Steinke moved that the L-4024 form be approved for signature as presented. M. Bradstrom seconded; roll call vote: 6 yeas, 0 nays; motion carried.

FINANCE:

Michigan Drug Court Grant Application FY 2023

R. Steinke moved that the Board approve the FY 2023 Michigan Drug Court grant application. M. Bradstrom seconded; motion carried.

AAAWM Grant Application FY 2023-2025

R. Steinke moved that the Board approve the Area Agency on Aging West Michigan's grant application for FY 2023-2025. M. Bradstrom seconded; motion carried.

Other Business:

R. Steinke moved that the Board transfer up to 1 million dollars from the ARPA lost revenue funds to be evenly distributed to the 16 townships (\$62,500 each) that they would need to match for local road projects during the remainder of 2022 and 2023. L. Howard seconded; roll call vote: 5 yeas, 1 nay (O'Neil); motion carried.

Listed Bills:

R. Steinke moved to pay the pre-approved vouchers in the amount of \$826,619.71 and approve and pay non-approved vouchers in the amount of \$95,666.13. M. Bradstrom seconded; roll call vote: 6 yeas, 0 nays; motion carried.

T. O'Neil reported attending Mecosta Township Meeting, Austin Township Meeting, Building and Zoning Meeting, EMS Meeting and today's Commission Meeting.

BUILDING AND ZONING:

T. O'Neil moved to approve a request to issue bids on a Nuisance Abatement on 11 Millbrook Rd. R. Steinke seconded; roll call vote: 6 yeas, 0 nays; motion carried.

W. Routley reported attending Planning and Zoning Meeting, Central Dispatch Meeting, Dial-a-Ride Meeting, Finance Committee, COA Meeting, City/County/Ferris/Township Meeting and today's Commission Meeting.

ADMINISTRATOR'S REPORT:

- Mecosta County Development Corporation has a new Director-Kelly Wawsczyk.
- New COA generator will fully power the facility, can be used for warming/cooling center.
- Someone stole the catalytic convertors off the COA vans, approximately \$8,000 in damages.
- West Central Michigan Conference is Monday 4-25-22 in Marion.

PUBLIC MATTERS & COMMENTS:

None

SCHEDULED APPEARANCE:

None

MISCELLANEOUS & ANNOUNCEMENTS:

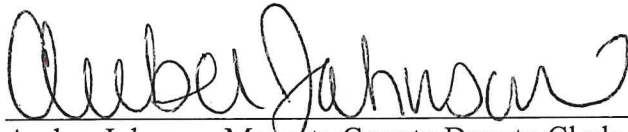
None

COMMUNICATIONS, MINUTES & REPORTS, RESOLUTIONS:

M. Bradstrom moved to accept and place on file Communications #1-2, Minutes & Reports #1-4 and Resolution #1. W. Nystrom seconded; motion carried.

ADJOURNMENT:

R. Steinke adjourned to the next regular scheduled meeting or call of the Chair at 4:06 P.M.

A handwritten signature in cursive script, reading "Amber Johnson", written over a horizontal line.

Amber Johnson, Mecosta County Deputy Clerk and
Clerk for the Board of Commissioners

William Routley, Chair
Mecosta County Board of Commissioners

MECOSTA COUNTY RESOLUTION
#2022-08

2022 MILLAGE RATES FOR GENERAL FUND BUDGET
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The following preamble and resolution were offered by Commissioner _____ and supported by Commissioner _____:

WHEREAS, the voters of Mecosta County did approve, on August 5, 2014, a fixed millage allocation of 5.9299 Mills for Mecosta County, subsequently reduced thru Headlee Reduction to 5.8765, now

THEREFORE BE IT RESOLVED, that the Mecosta County Board of Commissioners will levy 5.8765 Mills in Ad Valorem Property Taxation in 2022 for General Fund #101 operations, and

BE IT FURTHER RESOLVED, that the Mecosta County Board of Commissioners will receive all revenues generated by the Tri County Convention Facility Tax and the Health & Safety Fund Tax into the General Fund #101 and distribute them according to the guidelines developed by the State of Michigan.

AYES: Commissioners: _____

NAYS: Commissioners: _____

RESOLUTION DECLARED ADOPTED.

Marcee M. Purcell
Mecosta County Clerk

STATE OF MICHIGAN)
) ss.
COUNTY OF MECOSTA)

I, the undersigned, the duly qualified and acting Clerk of the County of Mecosta, Michigan (the County) do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the County Board of Commissioners at a regular meeting on the 5th day of May, 2022, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267, Public Acts of Michigan, 1976, as amended, including in the case of a special or rescheduled meeting, notice by posting at least eighteen (18) hours prior to the time set for the meeting.

IN WITNESS WHEREOF, I have hereto affixed my official signature on this _____ day of _____, 2022, A.D.

Marcee M. Purcell
Mecosta County Clerk

**MECOSTA COUNTY COMMISSION ON AGING & ACTIVITY CENTER**12954 80th Avenue Mecosta, MI 49332 P: 231-972-2884 F: 231-972-4735 www.mecostacounty.org/mcco

To: Paul Bullock
Mecosta County Board of Commissioners
From: Cynthia Mallory, Director
Date: 04/26/2022
RE: AAAWM Waiver Purchase of Service amendment

AAAWM has amended our previous POS agreement for Community Living Supports which are under the Care Management program. When Home maker aids provide services to Area Agency clients in our area we are currently reimbursed \$5.25 per unit. 1 unit for this type of billing = 15 minutes. The amendment increases the rate to \$6.25 per unit. We will still receive the direct care premium which is 66 cents per unit or 15 minute increment.

Please find 2 copies of the POS Agreement for signature

RECEIVED
APR 27 2022
BOARD OF
COMMISSIONERS

Please read this email and pass along to other employees in your organization who access Vendor View or Vendor Billing. Thank you.

You are receiving this communication because you currently have a contract with AAAWM indicating you are able to provide H2015, Community Living Supports (CLS), to participants within our service area. We are pleased to communicate we will be increasing your PoS unit rate for CLS to \$6.25 per unit for our **Care Management participants only effective May 1, 2022**. This increase is to your base contracted rate (currently at \$5.25 per unit). As a result, you will be receiving an updated contract amendment for your signature in the next two weeks. Please return the signed contract to us promptly. We are unable to process monthly reimbursement payments to you without this executed document. You will continue to receive the additional \$2.64 per hour (66 cents per unit) for the Direct Care Worker (DCW) Premium Pay through September 30, 2022.

What does this mean for your users of Vendor View and Vendor Billing software systems?

By the end of April, all care plan unit rates for CLS (H2015) effective May 1, 2022, for **Care Management participants only**, will be updated to reflect a unit rate of \$6.91 per unit while MI-Choice waiver participant unit rates will remain at \$5.91 per unit. For your information, in Vendor View and Vendor Billing software systems, our "Fund Source" code drives the difference in these rates. The table below should assist your employees in understanding the difference in the rates shown in our systems.

Fund Source	Description	Unit Rate
100	HCBS/ED WAIVER	\$5.91
202	AAA/PURCHASE OF SERVICE	\$6.91
204	AAA TITLE III	\$6.91
220	LOCAL AAA FUNDS	\$6.91
500	LOCAL GOVERNMENT SOURCES	\$6.91
550	COUNTY GOVERNMENT SOURCES	\$6.91

Beginning April 18 and ending by April 30, please read your Vendor View messages carefully as you may receive some notices about these rate changes mixed in with other actual changes of care and/or services for participants. For AAAWM to reimburse you correctly, it is important for your staff to reach out to us via the Billing Hotline at 616-988-5092 if an error is suspected in one of your rates. Please do not change the rate in Vendor Billing directly. Also, since it is likely that hospital holds will take place during this two-week period, resuming services with an increased CLS rate on May 1, 2022 might be forgotten. If any user sees something concerning, please contact the Billing Hotline. It is better to overcommunicate during this time period. Again, please pass this email on to others in your organization that could benefit from this information.

If you have any questions, please don't hesitate to contact me. Thank you in advance for your attention to these matters.



CARE MANAGEMENT/WAIVER PROGRAMS
PURCHASE OF SERVICE AGREEMENT
AMENDMENT

The Area Agency on Aging of Western MI, Inc. (AAAWM) and ____ Mecosta County Commission on Aging ____ (Partner) entered into an Agreement on or after October 1, 2021 in which the Partner agreed to provide certain services for Care Management - MI Choice Medicaid Waiver Program services (CM/WA).

That Agreement is now amended as follows:

- 1) Services and unit rates for purchased services, agreed to by the Partner shall be as specified in the attachment I of this amended Agreement.
- 2) Updated requirements for non-emergency medical transportation providers and drivers are included in attachment II of this amendment.
- 3) The Direct Care Worker Premium Pay increase is in place until September 30, 2022 or until Michigan Department of Health and Human Services makes a change. This wage must be recorded separately on payroll documents and labels as FY2022 Premium Pay Increase and all Providers should retain documents that payments were made in accordance with MDHHS requirements.
- 4) All terms, rights and obligations of the parties in the original Agreement signed on or after October 1, 2021 are reaffirmed, except as specifically modified by this Amendment.

The parties agree to this Amendment, effective May 1, 2022.

AREA AGENCY ON AGING OF WESTERN MICHIGAN, INC.

By Jackie O'Connor 4.20.22
Jackie O'Connor, AAAWM Executive Director Date

By _____
Authorized Signature Title Date

Original Agreement 10/1/2021 or later
Amended 4/1/2022

I. Service and Billing Information

Name of Applicant:

Mecosta County Commission on Aging

Counties Served

Allegan | Antrim | Benzie | Berrien | Branch | Calhoun | Charlevoix | Cheboygan | Chippewa | Clare | Emmet | Genesee | Grand Haven | Grand Rapids | Ingham | Ionia | Isabella | Jackson | Kane | Kent | Lake | Leelanau | Livingston | Lapeer | Manistee | Mason | Mecosta | Montcalm | Muskegon | Newaygo | Oshtemo | Oceola

Service

Billing Code

Program

Cost Per Unit

Cost Detail

Respite (in home)

S5150

Waiver

\$5.25

X

Respite (in home)

S5150

Care Management

\$5.25

X

Community Living Supports

H2015

Waiver

\$5.25

X

Home Delivered Meals

S5170

Waiver

\$5.75

X

Transportation - per mile (non-emerg)

S0215

Waiver

\$0.58

X

Community Living Supports

H2015

Care Management

\$6.25

X

NEMT Requirements Language:

Effective December 27, 2021, waiver agencies must comply with requirements in the Consolidated Appropriations Act, 2021, Division CC, Title II, Section 209 concerning Medicaid coverage of non-emergency medical transportation.

Verification of Provider and Driver Requirements

Each waiver agency must have a mechanism, which may include attestation, that ensures any agency-based transportation provider or individual driver that furnishes Medicaid-reimbursed non-emergency medical transportation for MI Choice participants must meet minimum requirements.

The minimum requirements are:

- (A) Each provider or individual driver is not excluded from participation in any federal health care program, is not listed on the MDHHS sanctioned provider list, and is not listed on the exclusion list of the Inspector General of the Department of Health and Human Services; and
- (B) Each individual driver has a valid driver's license; and
- (C) Each provider and individual driver must not have been convicted under a federal or state law after August 21, 1996, for a felony criminal offense relating to the unlawful manufacture, distribution, prescription, or dispensing of a controlled substance; and
- (D) Each provider and individual driver must disclose and report any felony conviction related to a controlled substance to the waiver agency; and
- (E) Each provider and individual driver must disclose to the waiver agency the driving history, including any traffic violations, of each individual driver employed by a provider, including any traffic violations.
- (F) Individual drivers who have ANY of the following convictions in the past two years will be excluded as an NEMT provider:
 - a. More than two moving violations
 - b. Operating While Intoxicated (OWI)
 - c. Driving Under the Influence (DUI)
- (G) Exceptions to the traffic violation exclusion:
 - a. A family member with any of the traffic convictions listed may receive reimbursement for NEMT provided to a MI Choice participant who is unable to consent because of an intellectual or development disability or a legal guardianship, with the written consent of their legally responsible party.
 - b. A family member with any of the traffic convictions listed may receive reimbursement for NEMT provided to a MI Choice participant who is able to consent to the family member providing NEMT after the convictions are disclosed to the participant and the participant signs an acknowledgement form.

Applicability:

- These requirements **are not** applicable to a public transit authority.
- These requirements **are not** applicable to the MI Choice participant.
- These requirements **are** applicable to transportation network companies such as Uber or Lyft.
- These requirements **are** applicable to a beneficiary's family members.
- These requirements **are** applicable to taxicab drivers.

Sources:

- MDHHS Sanctioned Provider List, which is maintained by MDHHS:
https://www.michigan.gov/mdhhs/0,5885,7-339-71551_2945_42542_42543_42546_42551-16459--,00.html
- Federal DHHS OIG exclusion: <https://exclusions.oig.hhs.gov/>

Total for fund 101	GENERAL OPERATING FUND	195,645.66
Total for fund 210	EMERGENCY MEDICAL SERVICES	94,281.86
Total for fund 214	DISTRICT COURT CASEFLOW	2,494.90
Total for fund 215	FRIEND OF THE COURT FUND	8,272.34
Total for fund 216	PROSECUTOR'S DRUG FORFEITURES	479.79
Total for fund 249	BUILDING DEPARTMENT	16,879.49
Total for fund 259	CONCEALED PISTOL LICENSING	78.97
Total for fund 260	MICHIGAN INDIGENT DEFENSE	27,117.53
Total for fund 262	CORRECTIONS OFFICER TRAINING FUND	310.00
Total for fund 264	JAIL MAINTENANCE FUND	16,006.09
Total for fund 267	COMMUNITY CORRECTIONS PROGRAM	2,484.49
Total for fund 268	PROSECUTOR DEFERRAL PROGRAM	53.46
Total for fund 269	LAW LIBRARY FUND	2,063.52
Total for fund 273	COMMISSION ON AGING MEALS	5,877.99
Total for fund 274	COMMISSION ON AGING FUND	20,708.46
Total for fund 287	PA 302 LAW ENFORCMENT TRAINING	300.00
Total for fund 289	SECONDARY ROAD PATROL FUND	126.35
Total for fund 292	CHILD CARE FUND	12,304.21
Total for fund 405	CAPITAL EQUIPMENT FUND	45,226.83
Total for fund 508	PARK/RECREATION FUND	44,811.98
Total for fund 516	DELIQUENT TAX REVOLVING	2,080,577.20
Total for fund 517	AUDIT OF PRINCIPAL RESIDENCE	27.95
Total for fund 677	HEALTH BENEFITS INSURANCE FUND	195,223.22
Total for fund 701	TRUST & AGENCY FUND	30,502.19
Total for fund 757	BROOMFIELD TRUST	5,713.00
Total for fund 801	DRAIN FUND	29,968.42
TOTAL - ALL FUNDS		2,837,535.90

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 101 GENERAL OPERATING FUND							
Dept 101 BOARD OF COMMISSIONERS							
101-101-808.000	ZOOM MEMBRSH/ MEMBERSHIP/	FIRST NATIONAL BANK	5153 2966/P.BULLOCK/COBRA, FSU, ZOOM,	2966/APR22	04/20/22	149.90	260639
101-101-809.000	CONFERENCE EXPENSES	MACAO	2022 CONFERENCE REGISTRATION-M TAYL	MAY24-MAY27/22	04/15/22	75.00	260598
101-101-809.000	MAC CONFERENCE/CONFERENCE	FIRST NATIONAL BANK	5153 2966/P.BULLOCK/COBRA, FSU, ZOOM,	2966/APR22	04/20/22	1,835.52	260639
101-101-809.000	CR FOR CANCEL-ROUTLEY/CONF	FIRST NATIONAL BANK	5153 2966/P.BULLOCK/COBRA, FSU, ZOOM,	2966/APR22	04/20/22	(355.04)	260639
101-101-809.000	MACAO/DEPOSIT//CONFERENCE	FIRST NATIONAL BANK	5153 3428 M TAYLOR/CRYSTAL MNTN LOD	3428/APR22	04/20/22	156.70	260641
101-101-809.000	MACAO/REMAINDR OF STAY IN	FIRST NATIONAL BANK	5153 3428 M TAYLOR/CRYSTAL MNTN LOD	3428/APR22	04/20/22	287.90	260641
101-101-810.000	MILES/TRAVEL/MILEAGE EXPEN	JERRILYNN STRONG	REIMBURSE 382 MILES&MEALS/TWP MTG&M	MAR02-MAR24/22	04/21/22	223.47	260753
101-101-810.000	MEALS/TRAVEL/MILEAGE EXPEN	JERRILYNN STRONG	REIMBURSE 382 MILES&MEALS/TWP MTG&M	MAR02-MAR24/22	04/21/22	33.84	260753
101-101-810.000	MILEAGE/TRAVEL/MILEAGE EXI	MARILYNN BRADSTROM	REIMBURSE MILEAGE&MEALS/MAC CONF&MT	MAR21-MAR16/22	04/21/22	205.22	260760
101-101-810.000	MEALS/TRAVEL/MILEAGE EXPEN	MARILYNN BRADSTROM	REIMBURSE MILEAGE&MEALS/MAC CONF&MT	MAR21-MAR16/22	04/21/22	43.40	260760
101-101-811.000	CITY, CNTY, FSU/MNTH MTG/TR	FIRST NATIONAL BANK	5153 2966/P.BULLOCK/COBRA, FSU, ZOOM,	2966/APR22	04/20/22	88.00	260639
101-101-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	11.75	3384
101-101-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	22.12	260617
Total For Dept 101 BOARD OF COMMISSIONERS						2,777.78	
Dept 131 49TH CIRCUIT COURT							
101-131-729.000	CLERKS' EXPENSES	INTEGRITY BUSINESS SOL	58232 CLERK/FILE FASTENERS	2341801-0	04/21/22	7.26	260697
101-131-729.000	CLERKS' EXPENSES	INTEGRITY BUSINESS SOL	58232 CLERK/FILE FLDRS, PREINK STAMP	2340980-0	04/21/22	50.78	260697
101-131-773.000	SUPPLIES/MINOR EQUIPMENT	INTEGRITY BUSINESS SOL	58162 CIRCUIT CRT/WRLSS MOUSE	2338509-0	04/21/22	25.65	260697
101-131-807.000	TRANSCRIPTS/LEGAL	SABRINA PECKHAM	T HAGEL/11 PGS COPIED	CASE#21-10224	04/21/22	25.85	260730
101-131-810.000	TRAVEL/MILEAGE EXPENSE	ELIZABETH DENNIS	REIMBURSE 72 MILES TO CONDUCT JURY	MAR08/2022	04/21/22	42.12	260703
101-131-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	108.99	3384
101-131-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	37.88	260617
Total For Dept 131 49TH CIRCUIT COURT						298.53	
Dept 136 77TH DISTRICT COURT							
101-136-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58092 77TH DC/STACKING TRAY, PPR, STA	2322022-0	04/21/22	35.87	260697
101-136-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58092 77TH DC/TONER	2328451-0	04/21/22	363.96	260697
101-136-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58092 77TH DC/BRTHR DCP, PENS	2334293-0	04/21/22	97.95	260697
101-136-773.000	SUPPLIES/MINOR EQUIPMENT	INTEGRITY BUSINESS SOL	58092 77TH DC/STACKING TRAY, PPR, STA	2322022-0	04/21/22	6.29	260697
101-136-807.000	TRANSCRIPTS/LEGAL	STEPHANIE LINTEMUTH	J TOWNE JR/62 PAGES PRINTED&COPIED	APR12/2022	04/21/22	145.70	260707
101-136-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	312.42	3384
101-136-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	105.33	260617
101-136-830.000	BOOKS/PRINTED MATERIAL	WEST GROUP PAYMENT CEN	10000688018 77TH DC/MONTHLY SUBSCRI	846213768	04/21/22	213.13	260771
101-136-864.000	CREDIT CARD EXPENSE	77TH DISTRICT COURT-TR	77THDC/CREDIT CARD FEES/FEBRUARY28	APR19/2022	04/20/22	303.73	260622
101-136-864.000	CREDIT CARD EXPENSE	77TH DISTRICT COURT	77TH DC/CREDIT CARD FEES/FEB28	APR19/2022	04/20/22	847.16	260623
Total For Dept 136 77TH DISTRICT COURT						2,431.54	
Dept 147 JURY BOARD							
101-147-728.000	ENVELOPES/OFFICE SUPPLIES	FIRST NATIONAL BANK	3420 1590 M.PURCELL/AMAZON	1590/APR22	04/20/22	100.89	260636
101-147-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	311.64	3384
Total For Dept 147 JURY BOARD						412.53	
Dept 148 18TH PROBATE COURT							
101-148-804.000	APPOINTED ATTORNEY	ERIN CARRIER	L HUNTLY/RSLVD, HEARINGS, INVSTGTNX2	18THPC/17-1165	04/21/22	355.35	260666
101-148-804.000	APPOINTED ATTORNEY	STACY FLANERY	D HUNT/EVIDENTIARY HEARING	18THPC/22-2337	04/21/22	125.00	260684
101-148-804.000	APPOINTED ATTORNEY	STACY FLANERY	J PATRICK/INVSTGTN&EVIDENTIARY HEAR	18THPC/22-2345	04/21/22	200.00	260684
101-148-804.000	APPOINTED ATTORNEY	STACY FLANERY	K RAAK/INVSTGTN&HEARINGS	18THPC/03-59	04/21/22	275.00	260684
101-148-804.000	APPOINTED ATTORNEY	MARY K GOLDEN	T ENOS/REVIEW, DEFERRAL	18THPC/22-2356	04/21/22	82.50	260689
101-148-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	P DAVENPORT/RESOLVED, EVIDENTIARY HE	18THPC/13-278	04/21/22	125.00	260690
101-148-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	A LINDEMAN/INVSTGTN, INTL HEARING, EV	18THPC/21-2310	04/21/22	275.00	260690
101-148-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	D CARIMI/INITIAL HEARING	18THPC/21-2279	04/21/22	125.00	260690
101-148-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	B HURST/RESLVD, INITIAL HEARING	18THPC/17-1321	04/21/22	125.00	260690

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Fund 101 GENERAL OPERATING FUND							
Dept 148 18TH PROBATE COURT							
101-148-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	J CARTER/RESOLVD,INTL HEARING	18THPC/83-70-131	04/21/22	125.00	260690
101-148-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	K PARDEE/RESLVD,INITL HEARING,MENTL	18THPC/16-1121	04/21/22	150.00	260690
101-148-804.000	APPOINTED ATTORNEY	SUSAN HAUT	R MAREK/REVIEW HEARING	18THPC/07-174	04/21/22	75.00	260693
101-148-804.000	APPOINTED ATTORNEY	SUSAN HAUT	A CHRZANOWSKI/EVIDENTIARY HEARING	18THPC/15-897	04/21/22	125.00	260693
101-148-804.000	APPOINTED ATTORNEY	MICHAEL M. MISHIC, P.C	Z BERGEY-PETERSON/DEFERRAL	18THPC/18-1465	04/21/22	150.00	260718
101-148-804.000	APPOINTED ATTORNEY	CHERYL STERLING	M FOLKEMA/RSLVD, EVIDENTIARY HEARIN	18THPC/22-2344	04/21/22	125.00	260751
101-148-804.000	APPOINTED ATTORNEY	RENEE L WAGENAAR	H OTTOBRE/DEFERRAL	18THPC/03-214	04/21/22	55.00	260766
101-148-804.000	APPOINTED ATTORNEY	RENEE L WAGENAAR	G HIGGINS/DEFERRAL	18THPC/12-107	04/21/22	55.00	260766
101-148-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	177.37	3384
101-148-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	21.92	260617
Total For Dept 148 18TH PROBATE COURT						2,747.14	
Dept 149 PROBATE COURT JUVENILE DIVISION							
101-149-804.000	APPOINTED ATTORNEY	STACY FLANERY	A CAMPBELL/HEARING	49CCFAM/20-6647	04/21/22	75.00	260684
101-149-804.000	APPOINTED ATTORNEY	STACY FLANERY	M COMPOE/HEARING&FTM	49CCFAM/21-6719	04/21/22	175.00	260684
101-149-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	28.62	3384
101-149-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	25.74	260617
Total For Dept 149 PROBATE COURT JUVENILE DIVISIOI						304.36	
Dept 151 CIRCUIT COURT PROBATION							
101-151-728.000	TISSUE, PLTES, SILVRWARE/OFI	INTEGRITY BUSINESS SOL	58081 PROB PAROLE/TONR,HGHLGHTR,CLM	2341241-0	04/21/22	103.29	260697
101-151-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	62.84	3384
101-151-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	23.79	260617
Total For Dept 151 CIRCUIT COURT PROBATION						189.92	
Dept 153 DISTRICT COURT PROBATION							
101-153-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	83.74	3384
101-153-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	37.13	260617
Total For Dept 153 DISTRICT COURT PROBATION						120.87	
Dept 215 COUNTY CLERK							
101-215-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58232 CLERK/DESK PADS	2244362-1	04/21/22	29.32	260697
101-215-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58232 CLERK/PASTEL STICKY NOTES	2340980-2	04/21/22	6.16	260697
101-215-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58232 CLERK/COPY PAPER	2340980-1	04/21/22	21.84	260697
101-215-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58232 CLERK/TAPE	2340980-0	04/21/22	15.98	260697
101-215-728.000	OFFICE SUPPLIES	RR DONNELLEY	4854-00097-0001-00001 CLERK/NON-BIR	326759023	04/21/22	171.77	260744
101-215-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	57.66	3384
101-215-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	58.19	260617
101-215-826.000	DATA PROCESSING/MICROFILM	GOV OS A KOFI	COMPAN CLERK/MONTHLY FUSION SUBSCRIPTION	INV-KSW-003695	04/15/22	525.00	260593
Total For Dept 215 COUNTY CLERK						885.92	
Dept 235 MIMEO & PHOTOCOPY							
101-235-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58089 BRD OF CMMSSNRS/PAPER	2340216-0	04/21/22	76.50	260697
101-235-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58089 BORD OF CMMSSNRS/PAPER	2342574-0	04/21/22	229.50	260697
101-235-852.000	EQUAL/EQUIPMENT MAINTENAN	A.B. DICK DOCUMENT	SOL ABD-MC07/KYOCERA MAINT/MAR30-APR29	21AR1224318	04/27/22	19.88	260832
101-235-852.000	ROD/EQUIPMENT MAINTENANCE	A.B. DICK DOCUMENT	SOL ABD-MC07/KYOCERA MAINT/MAR30-APR29	21AR1224318	04/27/22	1.16	260832
101-235-852.000	PROBATE/EQUIPMENT MAINTEN	A.B. DICK DOCUMENT	SOL ABD-MC07/KYOCERA MAINT/MAR30-APR29	21AR1224318	04/27/22	35.90	260832
101-235-852.000	CLERK/EQUIPMENT MAINTENAN	A.B. DICK DOCUMENT	SOL ABD-MC07/KYOCERA MAINT/MAR30-APR29	21AR1224318	04/27/22	26.28	260832
101-235-852.000	BOC/EQUIPMENT MAINTENANCE	A.B. DICK DOCUMENT	SOL ABD-MC07/KYOCERA MAINT/MAR30-APR29	21AR1224318	04/27/22	29.60	260832
101-235-852.000	PROSEC/EQUIPMENT MAINTEN	A.B. DICK DOCUMENT	SOL ABD-MC07/KYOCERA MAINT/MAR30-APR29	21AR1224318	04/27/22	25.94	260832
101-235-852.000	SHERIFF/EQUIPMENT MAINTEN	A.B. DICK DOCUMENT	SOL ABD-MC07/KYOCERA MAINT/MAR30-APR29	21AR1224318	04/27/22	40.44	260832
101-235-852.000	ZONING/EQUIPMENT MAINTEN	A.B. DICK DOCUMENT	SOL ABD-MC07/KYOCERA MAINT/MAR30-APR29	21AR1224318	04/27/22	6.91	260832
101-235-852.000	DRAIN/EQUIPMENT MAINTENAN	A.B. DICK DOCUMENT	SOL ABD-MC07/KYOCERA MAINT/MAR30-APR29	21AR1224318	04/27/22	3.56	260832

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 101 GENERAL OPERATING FUND							
Dept 235 MIMCO & PHOTOCOPY							
Total For Dept 235 MIMCO & PHOTOCOPY						495.67	
Dept 243 ASSESSING EQUALIZATION							
101-243-742.000	EQUAL/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	16.39	260853
101-243-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	16.43	3384
101-243-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	18.69	260617
Total For Dept 243 ASSESSING EQUALIZATION						51.51	
Dept 248 CENTRAL SERVICES							
101-248-810.000	TRAVEL/MILEAGE EXPENSE	JANET LANGELL	REIMBURSE 240 MILES/COA X11 TRIPS	MAR11-APR06/22	04/21/22	140.40	260705
101-248-830.000	BOOKS/PRINTED MATERIAL	PRINTING SYSTEMS	2933 AP/LASER CHECKS	222877	04/21/22	382.53	260737
101-248-855.010	COBRA SUBSCRIP/SOFTWARE PR	FIRST NATIONAL BANK	5153 2966/P.BULLOCK/COBRA,FSU,ZOOM,	2966/APR22	04/20/22	879.00	260639
101-248-858.000	ON-LINE SERVICES	CHARTER COMMUNICATIONS	8245 12 525 0021923 SRVCS BLDG/APR1	0021923041622	04/27/22	1,061.57	260840
101-248-858.000	ON-LINE SERVICES	CHARTER COMMUNICATIONS	8245 12 523 0122361/CITY HALL CONNE	0122361041522	04/27/22	384.63	260840
Total For Dept 248 CENTRAL SERVICES						2,848.13	
Dept 253 COUNTY TREASURER							
101-253-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	26.34	260617
Total For Dept 253 COUNTY TREASURER						26.34	
Dept 261 COOPERATIVE EXTENSION							
101-261-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	17.72	260617
Total For Dept 261 COOPERATIVE EXTENSION						17.72	
Dept 262 ELECTIONS							
101-262-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	28.39	3384
Total For Dept 262 ELECTIONS						28.39	
Dept 265 COURTHOUSE/BLDG/GROUNDS							
101-265-742.000	MAINT/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	68.80	260853
101-265-773.000	SUPPLIES/MINOR EQUIPMENT	MEDLER ELECTRIC CO.	3276 COA/CRL CR5 .30.07 CAT5E BLUE	S5015989.001	04/15/22	129.36	260600
101-265-773.000	SAW BLADE, LEAF RAKE/SUPPI	FIRST NATIONAL BANK	5153 5191 B.CASSIDY/LOWES,MENARDS,A	5191/APR22	04/20/22	85.07	260644
101-265-773.000	LEAF RAKE,SAW BLADES/SUPPI	FIRST NATIONAL BANK	5153 5191 B.CASSIDY/LOWES,MENARDS,A	5191/APR22	04/20/22	45.46	260644
101-265-773.000	SUPPLIES/MINOR EQUIPMENT	PHIL'S AUTO PARTS	COURTHOUSE/SOCKET,BOX,BLADES&GRINDE	MAR25/2022	04/21/22	24.75	260734
101-265-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	12.32	260617
101-265-823.000	COURTHOUSE/JAIL	CONSUMERS ENERGY	1000 0010 5765 COURTHSE&JAIL/MAR14-	205812795908	04/20/22	6,109.26	260620
101-265-823.000	IVES PARKING LOT/LIGHTS	CONSUMERS ENERGY	1000 0417 0419 IVES PARKING LOT/MAR	203321107188	04/20/22	31.35	260621
101-265-823.010	SERVICES BUILDING/ELECTRIC	CONSUMERS ENERGY	1000 0010 4453 SRVCS BLDG/MAR14-APR	205812795899	04/20/22	2,114.84	260619
101-265-823.010	ANNEX UTILITIES	TRUGREEN PROCESSING CE	2799007095 CNTY BLDG/LAWN MAINTNCE	155093492	04/20/22	170.50	260645
101-265-852.000	EQUIPMENT MAINTENANCE CON	W.W.WILLIAMS COMPANY,	947212 MAINT/GENERATOR SERVICE	058W11600	04/21/22	850.00	260774
101-265-871.000	ELEVATOR/FIRE SYSTEM INSPE	ELEVATOR SERVICE LLC	OG-700 COURTHOUSE/PREV MAINT/APR-JU	88019	04/21/22	132.00	260682
Total For Dept 265 COURTHOUSE/BLDG/GROUNDS						9,773.71	
Dept 267 PROSECUTING ATTORNEY							
101-267-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58085 PROSCTR/CREDIT FOR CALENDAR	C2330331-1	04/21/22	(13.37)	260697
101-267-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58085 PROSCTR/TONER&INK CARTRDGE	2340339-0	04/21/22	188.48	260697
101-267-805.000	1/2 DAY/JURY/WITNESS FEES	CHASE BRONKEMA	PROSCTR WITNESS/PPL*MANSFIELD \$6+MI	APR08/2022	04/15/22	6.00	260608
101-267-805.000	230 MILES/JURY/WITNESS FE	CHASE BRONKEMA	PROSCTR WITNESS/PPL*MANSFIELD \$6+MI	APR08/2022	04/15/22	23.00	260608
101-267-805.000	1/2 DAY/JURY/WITNESS FEES	MCKENNA RINEHART	PROSCTR WITNESS/PPL*MANSFIELD \$6+MI	APR08/2022	04/15/22	6.00	260609
101-267-805.000	98 MILES/JURY/WITNESS FEES	MCKENNA RINEHART	PROSCTR WITNESS/PPL*MANSFIELD \$6+MI	APR08/2022	04/15/22	9.80	260609
101-267-808.000	J INGERSOLL/MEMBERSHIP/DUE	FIRST NATIONAL BANK	8005 2210 A AULT/STATE BAR,AMZN,USP	2210/APR22	04/20/22	315.00	260643
101-267-810.000	TRAVEL/MILEAGE EXPENSE	JONATHAN PETERSON	REIMBURSE 66 MILE FOR SPCL PROSCTN	MAR24/2022	04/21/22	38.61	260733
101-267-811.000	PAAM BASIC TRNING-INGERSOI	FIRST NATIONAL BANK	8005 2210 A AULT/STATE BAR,AMZN,USP	2210/APR22	04/20/22	100.00	260643
101-267-821.000	ENVELOPES/POSTAGE	FIRST NATIONAL BANK	8005 2210 A AULT/STATE BAR,AMZN,USP	2210/APR22	04/20/22	708.25	260643

INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA
 POST DATES 04/15/2022 - 04/27/2022
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID

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Fund 101 GENERAL OPERATING FUND							
Dept 267 PROSECUTING ATTORNEY							
101-267-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	139.72	3384
101-267-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	67.66	260617
101-267-830.000	BOOKS/PRINTED MATERIAL	THOMSON REUTERS - WEST	1000703696 PROSCTR/MI COURT RULES&K	846214437	04/21/22	252.00	260769
101-267-830.000	BOOKS/PRINTED MATERIAL	THOMSON REUTERS - WEST	1000703696 PROSCTR/MI COURT RULES 2	846038421	04/21/22	402.00	260769
Total For Dept 267 PROSECUTING ATTORNEY						2,243.15	
Dept 268 REGISTER OF DEEDS OFFICE							
101-268-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58287 ROD/INK CARTRIDGES	2338882-0	04/21/22	371.85	260697
101-268-808.000	MEMBERSHIP/DUES	FIRST NATIONAL BANK	5153 4079 HAHN/DOUBLETREE,PROP REC	40779/APR22	04/22/22	30.00	260818
101-268-809.000	CONFERENCE EXPENSES	FIRST NATIONAL BANK	5153 4079 HAHN/DOUBLETREE,PROP REC	40779/APR22	04/22/22	110.25	260818
101-268-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	149.53	3384
101-268-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	18.24	260617
Total For Dept 268 REGISTER OF DEEDS OFFICE						679.87	
Dept 275 DRAIN COMMISSIONER							
101-275-742.000	DRAIN/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	48.83	260853
101-275-821.000	MAILED ROLLED PLANS/POSTAGE	FIRST NATIONAL BANK	2914 4029 K MILLER/USPS	4029/APR22	04/20/22	9.25	260635
101-275-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	14.72	260617
Total For Dept 275 DRAIN COMMISSIONER						72.80	
Dept 301 SHERIFF'S DEPARTMENT							
101-301-742.000	SHERIFF/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	192.71	260853
101-301-750.000	UNIFORMS & SHOES	NYE UNIFORM COMPANY	SHERIFF/SHIRTS - GREEN	803522A	04/21/22	204.00	260727
101-301-750.000	UNIFORMS & SHOES	TERESA O'NEIL	REIMBURSE CLUTCH QTR ZIP,SHRT SLV T	APR07/2022	04/21/22	37.11	260728
101-301-811.000	TRAINING EXPENSES	MICHIGAN SHERIFFS' ASS	REG MECOSTA/SUMMR CNFRNCE-T ONEIL	20220205	04/21/22	150.00	260715
101-301-812.000	EMPLOYEE PHYSICALS	SHMG OCCUPATIONAL HEAL	SHERIFF/EMPLOY PHYSICAL-MINNS, JESS	731450	04/21/22	107.00	260749
101-301-817.000	MEAL PREP. PURCHASES	CANTEEN SERVICES	JAIL/1675 MEALS FEB25-MAR3+16SNKS	115513	04/20/22	4,098.33	260615
101-301-817.000	MEAL PREP. PURCHASES	CANTEEN SERVICES	JAIL/1715 MEALS/APR10-APR16+30 SNAC	115694	04/27/22	3,753.95	260837
101-301-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	97.81	3384
101-301-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	228.85	260617
101-301-826.000	DATA PROCESSING/MICROFILM	EPS	1014846000 JAIL/ACCESS CONTRL SRVC/I	A1291530	04/21/22	980.85	260683
101-301-826.000	DATA PROCESSING/MICROFILM	MECEOLA CENTRAL DISPAT	SHERIFF/ZUERCHER MAINTENANCE FEES	334513	04/21/22	8,846.33	260713
101-301-848.000	PLANT MAINTENANCE	CENTRAL HVAC SUPPLY	1098 JAIL/AIR FILTERS	26789	04/21/22	188.76	260668
101-301-848.000	PLANT MAINTENANCE	MCCARDEL CULLIGAN	1163381 JAIL/8-40 # CUBE SALT	82022TL	04/21/22	68.60	260710
101-301-848.000	PLANT MAINTENANCE	MCCARDEL CULLIGAN	1163381 JAIL/10-70 # CUBE SALT	83429TL	04/21/22	84.50	260710
101-301-848.000	PLANT MAINTENANCE	MCCARDEL CULLIGAN	1163381 JAIL/10-40 # CUBE SALT	84908TL	04/21/22	84.50	260710
101-301-848.000	PLANT MAINTENANCE	FOUR SEASONS EXTERMINA	30233 EMS/PEST CONTROL	353953	04/27/22	45.00	260844
101-301-848.000	CREDIT FOR OVER PAY/PLANT	LOWES BUSINESS ACCOUNT	821 3123 9029171/SHERIFF/CAULK FOR	9171	04/27/22	(25.54)	260851
101-301-854.000	VEHICLE MAINTENANCE	LEE'S RAPIDS WASH, INC	SHERIFF/3 CAR WASHES	FEB25-MAR22/22	04/21/22	12.00	260706
101-301-861.000	LAUNDRY	PETE'S CLEANERS	SHERIFF/UNIFORM CLEANING	1947	04/21/22	357.50	260732
101-301-901.000	ACROBAT PRO DC/MISCELLANEOUS	FIRST NATIONAL BANK	8415 5233 M WILLIAMS/ADOBE	5233/APR22	04/20/22	15.89	260637
Total For Dept 301 SHERIFF'S DEPARTMENT						19,528.15	
Dept 302 LAW ENFORCEMENT/ROAD PATROL							
101-302-730.000	POLICE SUPPLIES	JOHN BONGARD	REIMBURSE GEAR BAG,TACT PENS,FLSHLG	1149113600545780	04/21/22	567.90	260660
101-302-742.000	ROAD PATROL/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	2,857.31	260853
101-302-770.000	VEHICLE REPLACEMENT	CHROUCH COMMUNICATIONS	5078 SHERIFF/EQUIPMENT REMOVAL	11864000	04/21/22	375.00	260670
101-302-770.000	VEHICLE REPLACEMENT	CHROUCH COMMUNICATIONS	5078 SHERIFF/EQUIPMENT REMOVAL	1184100	04/21/22	338.86	260670
101-302-770.000	VEHICLE REPLACEMENT	CHROUCH COMMUNICATIONS	5078 SHERIFF/EQUIPMENT REMOVAL	11864300	04/21/22	279.62	260670
101-302-812.000	NEW HIRE PSYCHLGCL/EMPLOYEE	FIRST NATIONAL BANK	4348 8111 K WOOD/AMZN,IN THE FMRT G	8111/APR22	04/20/22	445.00	260642
101-302-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	228.85	260617
101-302-850.000	RADIO MAINT. CHARGES	CHROUCH COMMUNICATIONS	5078 SHERIFF/RADIO REPAIRS	11864400	04/21/22	50.00	260670
101-302-853.000	EQUIPMENT REPAIR	BRITE	SHERIFF/MODEM REPLCMNT SIERRA WIREL	INV24245	04/21/22	1,331.75	260663

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Fund 101 GENERAL OPERATING FUND							
Dept 302 LAW ENFORCEMENT/ROAD PATROL							
101-302-854.000	VEHICLE MAINTENANCE	BIG RAPIDS PENNZOIL	SHERIFF/2018 IMPALA OIL CHNGE	158468	04/21/22	29.99	260656
101-302-854.000	VEHICLE MAINTENANCE	BIG RAPIDS PENNZOIL	SHERIFF/2018 IMPALA WIPER BLADES	158469	04/21/22	33.98	260656
101-302-854.000	VEHICLE MAINTENANCE	BIG RAPIDS PENNZOIL	SHERIFF/5414-2019 CHRGR OIL CHANGE	158447	04/21/22	29.99	260656
101-302-854.000	EXTRA UNITS OF OIL/VEHICLE	BIG RAPIDS PENNZOIL	SHERIFF/5404-2018 CHRGR OIL CHNGE	158293	04/21/22	30.00	260656
101-302-854.000	VEHICLE MAINTENANCE	BIG RAPIDS PENNZOIL	SHERIFF/5408-2019 CHARGER OIL CHANG	158382	04/21/22	29.99	260656
101-302-854.000	VEHICLE MAINTENANCE	CHUCK & MEREDY'S	SHERIFF/2018 CHRGR/EXHAUST REPAIR	46586	04/21/22	45.00	260671
101-302-854.000	VEHICLE MAINTENANCE	CHUCK & MEREDY'S	SHERIFF/2018 CHRGR/COOLING FAN REPA	46522	04/21/22	627.99	260671
101-302-854.000	VEHICLE MAINTENANCE	CHUCK & MEREDY'S	SHERIFF/2018 CHARGR/COOLANT&HEATER	46616	04/21/22	178.81	260671
101-302-854.000	TIRE SERVICE/VEHICLE MAIN	CURRIE'S STANDARD INC	SHERIFF/5414 2019 CHRGR/TIRE SERVIC	22-0328-14576	04/21/22	61.20	260675
101-302-854.000	CAR WASH/VEHICLE MAINTENAN	CURRIE'S STANDARD INC	SHERIFF/5414 2019 CHRGR/TIRE SERVIC	22-0328-14576	04/21/22	5.00	260675
101-302-854.000	VEHICLE MAINTENANCE	CURRIE'S CARWASH COMPA	SHERIFF/35 CAR WASHES/MARCH	9	04/21/22	157.50	260676
101-302-854.000	VEHICLE MAINTENANCE	DP TIRE	SHERIFF/5404 2018 CHRGR/TIRE REPAIR	142982	04/21/22	27.21	260678
101-302-854.000	ROAD PATROL/VEHICLE MAINT	GINGRICH TIRE CENTER I	SHERIFF/5412 2020 TAHOE REPLACE TIR	088612	04/21/22	160.42	260688
101-302-859.000	INVESTIGATIVE SERVICES	SPECTRUM HEALTH HOSPIT	93212363232 SHERIFF/LEGAL BLOOD DRA	MAR09-MAR18/22	04/21/22	75.00	260748
Total For Dept 302 LAW ENFORCEMENT/ROAD PATROL						7,966.37	
Dept 426 CIVIL DEFENSE							
101-426-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	11.50	260617
101-426-854.000	VEHICLE MAINTENANCE	QUALITY CAR & TRUCK RE	EMERGNCY MNGMNT/2021 EQUINOX OIL CH	0103014	04/21/22	43.36	260739
Total For Dept 426 CIVIL DEFENSE						54.86	
Dept 430 ANIMAL CONTROL							
101-430-742.000	ANIMAL CONTRL/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	208.61	260853
Total For Dept 430 ANIMAL CONTROL						208.61	
Dept 648 MEDICAL EXAMINER							
101-648-813.000	PROF.&CONTRACT SVCS/NON-EM	ASHLEIGH BUTLER	ME INVESTIGATION/REKENY,XAVIER,LOWR	MAR14-MAR28/22	04/21/22	575.00	260664
101-648-813.000	MILEAGE/PROF.&CONTRACT SVC	ASHLEIGH BUTLER	ME INVESTIGATION/REKENY,XAVIER,LOWR	MAR14-MAR28/22	04/21/22	249.21	260664
101-648-813.000	PROF.&CONTRACT SVCS/NON-EM	JEFF HULL	ME INVESTIGATIONS/WEEKS,VEBERLY	MAR28/2022	04/21/22	143.08	260695
101-648-813.000	PROF.&CONTRACT SVCS/NON-EM	MID MICHIGAN ME GROUP	MEDICAL ADMINSTRATIVE SERVICE/1ST	JAN-MAR/2022	04/21/22	10,682.57	260717
101-648-813.000	PROF.&CONTRACT SVCS/NON-EM	MOHNKE FUNERAL HOMES,	ME/REMOVAL&TRANSPORT-MERRITT&HOUGHT	MAR14-APR04/22	04/21/22	500.00	260721
101-648-813.000	PROF.&CONTRACT SVCS/NON-EM	SALLY MOMANY	ME INVESTIGATION/BAKER,MERRITT,TROY	MAR03-MAR19/22	04/21/22	410.00	260722
101-648-813.000	MILEAGE/PROF.&CONTRACT SVC	SALLY MOMANY	ME INVESTIGATION/BAKER,MERRITT,TROY	MAR03-MAR19/22	04/21/22	51.48	260722
101-648-813.000	PROF.&CONTRACT SVCS/NON-EM	JENNYFER WALKER	ME INVESTIGATIONS/J TRIPP,C KENYON	MAR01/2022	04/21/22	115.00	260767
101-648-813.000	MILEAGE/PROF.&CONTRACT SVC	JENNYFER WALKER	ME INVESTIGATIONS/J TRIPP,C KENYON	MAR01/2022	04/21/22	11.12	260767
101-648-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	10.00	260617
101-648-889.000	AUTOPSYS	NMS	MEDICAL EXAM/LABS-DEVRIES	FEB09/2022	04/21/22	222.00	260724
101-648-889.000	AUTOPSYS	WMU HOMER STRYKER M.D.	ME/AUTOPSY-PALARDY	INV04076	04/21/22	3,085.25	260773
Total For Dept 648 MEDICAL EXAMINER						16,054.71	
Dept 681 VETERANS' BURIAL SERVICES							
101-681-833.000	VETERANS BURIALS	COREY FUNERAL HOME	VET BURIAL/WILLIAM RANSHAW	DOD: 11-27-21	04/21/22	300.00	260761
101-681-833.000	VETERANS BURIALS	VAL STOKELY JR	VET BURIAL/PHYLLIS STOKELY	DOD: 01-12-22	04/21/22	300.00	260762
101-681-833.000	VETERANS BURIALS	DAGGETT-GILBERT FUNERA	VET BURIAL/EVELYN LOUISE TELLER	DOD: 02-17-22	04/21/22	300.00	260763
101-681-833.000	VETERANS BURIALS	DEBRA WHITMAN	VET BURIAL/WILLIAM WHITMAN	DOD: 12-28-21	04/21/22	300.00	260764
101-681-833.000	VETERANS BURIALS	CHRISTINE MONDRELLA	VET BURIAL/RUTH WOOLWORTH	DOD: 03-01-22	04/21/22	300.00	260765
Total For Dept 681 VETERANS' BURIAL SERVICES						1,500.00	
Dept 682 VETERANS AFFAIRS							
101-682-810.000	TRAVEL/MILEAGE EXPENSE	WAYNE BENSON	REIMBURSE 6.8 MILES-BURIALS&APPLICA	VA/MAR30	04/21/22	3.98	260655
101-682-810.000	TRAVEL/MILEAGE EXPENSE	RON MORSE	REIMBURSE 52 MILES-BURIALS&APPLICAT	VA/MAR17-MAR30	04/21/22	55.42	260723
101-682-810.000	TRAVEL/MILEAGE EXPENSE	GLEN NORTON	REIMBURSE 31.6 MILES-BURIALS&APPLIC	VA/MAR17-MAR30	04/21/22	43.48	260726
Total For Dept 682 VETERANS AFFAIRS						102.88	

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Fund 101 GENERAL OPERATING FUND							
Dept 721 PLANNING COMMISSION							
101-721-705.000	PER DIEMS	LORIE BEHRENS	PLAN COMM/PER DIEM&MILEAGE	MAR26-MAR07/22	04/21/22	50.00	260654
101-721-705.000	PER DIEMS	GARY LAMBRIX	PLAN COMM/PER DIEM&MILEAGE	APR03-07/2022	04/21/22	50.00	260704
101-721-705.000	PER DIEMS	GLEN NORTON	PLAN COMM/PER DIEM&MILEAGE	MAR25-MAR26/22	04/21/22	50.00	260726
101-721-705.000	PER DIEMS	ETHAN RAY	PLAN COMM/PER DIEM&MILEAGE	APR04-APR06/22	04/21/22	50.00	260740
101-721-742.000	PLAN&ZON/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	44.88	260853
101-721-810.000	TRAVEL/MILEAGE EXPENSE	LORIE BEHRENS	PLAN COMM/PER DIEM&MILEAGE	MAR26-MAR07/22	04/21/22	72.13	260654
101-721-810.000	TRAVEL/MILEAGE EXPENSE	GARY LAMBRIX	PLAN COMM/PER DIEM&MILEAGE	APR03-07/2022	04/21/22	51.48	260704
101-721-810.000	TRAVEL/MILEAGE EXPENSE	GLEN NORTON	PLAN COMM/PER DIEM&MILEAGE	MAR25-MAR26/22	04/21/22	69.03	260726
101-721-810.000	TRAVEL/MILEAGE EXPENSE	ETHAN RAY	PLAN COMM/PER DIEM&MILEAGE	APR04-APR06/22	04/21/22	69.03	260740
101-721-810.000	TRAVEL/MILEAGE EXPENSE	WILLIAM ROUTLEY	PLAN COMM/MILEAGE	APR06/2022	04/21/22	50.90	260743
101-721-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	17.59	260617
101-721-828.000	PRINTING/PUBLICATIONS	THE PIONEER GROUP	A0101580 BLDG&ZON/COMM MTG NOTICE/M	302313404/315723	04/21/22	380.55	260735
Total For Dept 721 PLANNING COMMISSION						955.59	
Dept 851 BONDS & INSURANCE							
101-851-717.000	HEALTH INSURANCE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	112,692.31	3386
101-851-718.000	DENTAL, VISION, LIFE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	8,824.10	3386
Total For Dept 851 BONDS & INSURANCE						121,516.41	
Dept 999 APPROPRIATIONS							
101-999-999.140	PER DIEMS/FUND #290-BOARD	JANICE COVEY	DHS BOARD/PER DIEMS X10,MILEAGE&MEA	JAN-MAR/2022	04/21/22	500.00	260673
101-999-999.140	MILEAGE/FUND #290-BOARD	AI JANICE COVEY	DHS BOARD/PER DIEMS X10,MILEAGE&MEA	JAN-MAR/2022	04/21/22	42.12	260673
101-999-999.140	MEALS/FUND #290-BOARD	ADMJ JANICE COVEY	DHS BOARD/PER DIEMS X10,MILEAGE&MEA	JAN-MAR/2022	04/21/22	35.00	260673
101-999-999.140	PER DIEM/FUND #290-BOARD	I SUSAN HAUT	DHS BOARD/PER DIEM, & MILEAGE	JAN-MAR/2022	04/21/22	125.00	260693
101-999-999.140	244 MILES/FUND #290-BOARD	SUSAN HAUT	DHS BOARD/PER DIEM, & MILEAGE	JAN-MAR/2022	04/21/22	142.74	260693
101-999-999.140	LODGING/FUND #290-BOARD	AI SUSAN HAUT	DHS BOARD/PER DIEM, & MILEAGE	JAN-MAR/2022	04/21/22	305.00	260693
101-999-999.140	MEALS/FUND #290-BOARD	ADMJ SUSAN HAUT	DHS BOARD/PER DIEM, & MILEAGE	JAN-MAR/2022	04/21/22	37.67	260693
101-999-999.140	PARKING/FUND #290-BOARD	AI SUSAN HAUT	DHS BOARD/PER DIEM, & MILEAGE	JAN-MAR/2022	04/21/22	30.00	260693
101-999-999.140	PER DIEM/FUND #290-BOARD	I JAN MCBRIEN	DHS BOARD/PER DIEM & MILEAGE	JAN-MAR/22	04/21/22	75.00	260709
101-999-999.140	MILEAGE/FUND #290-BOARD	AI JAN MCBRIEN	DHS BOARD/PER DIEM & MILEAGE	JAN-MAR/22	04/21/22	59.67	260709
Total For Dept 999 APPROPRIATIONS						1,352.20	
Total For Fund 101 GENERAL OPERATING FUND						195,645.66	
Fund 210 EMERGENCY MEDICAL SERVICES							
Dept 000							
210-000-717.000	HEALTH INSURANCE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	26,805.27	3386
210-000-718.000	DENTAL, VISION, LIFE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	1,908.22	3386
210-000-728.000	OFFICE SUPPLIES	FIRST NATIONAL BANK	9942 5654 JOHNSON/MENARDS,BAVARIAN	5654/APR22	04/20/22	65.16	260640
210-000-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	57396 EMS/BLTN BOARD,TONER	2340028-0	04/21/22	140.40	260697
210-000-735.000	AMBULANCE/MEDICAL SUPPLIES	BOUND TREE MEDICAL, LL	113819 EMS/MISC AMBULANCE SUPPLIES	84477818	04/21/22	1,761.94	260662
210-000-735.000	AMBULANCE/MEDICAL SUPPLIES	TELEFLEX	141293 EMS/EZ-IO POWER DRIVER	9505282089	04/21/22	606.07	260754
210-000-735.000	AMBULANCE/MEDICAL SUPPLIES	TELEFLEX	141293 EMS/EZ-IO 25MM NEEDLE	9505277310	04/21/22	557.43	260755
210-000-735.000	AMBULANCE/MEDICAL SUPPLIES	LINDE GAS & EQUIPMENT	25393050 EMS/OXYGEN CYLINDER RENTAL	70075458	04/27/22	712.99	260850
210-000-742.000	EMS/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	981.39	260853
210-000-750.000	UNIFORMS & SHOES	ERIKA FLOWERS	REIMBURSE WOMENS ICON PANTS	20021186751	04/21/22	80.00	260685
210-000-773.000	SUPPLIES/MINOR EQUIPMENT	INTEGRITY BUSINESS SOL	57396 EMS/BLTN BOARD,TONER	2340028-0	04/21/22	152.25	260697
210-000-773.000	SUPPLIES/MINOR EQUIPMENT	INTEGRITY BUSINESS SOL	57396 EMS/RETURNED BLTN BOARD	C23400028-0	04/21/22	(152.25)	260697
210-000-809.000	EMX EXPO/CONFERENCE EXPENSE	FIRST NATIONAL BANK	9942 5654 JOHNSON/MENARDS,BAVARIAN	5654/APR22	04/20/22	260.00	260640
210-000-809.000	JOHNSON/CONFERENCE EXPENSE	FIRST NATIONAL BANK	9942 5654 JOHNSON/MENARDS,BAVARIAN	5654/APR22	04/20/22	145.77	260640
210-000-812.000	EMPLOYEE PHYSICALS	MED-1 LEONARD	EMS/EMPLOY PHYSICAL-JONES, JERRAD	LE-1357013-6085	04/21/22	260.00	260714
210-000-812.000	EMPLOYEE PHYSICALS	MED-1 LEONARD	EMS/PRE-EMPLOY PHYSICAL-GOINGS, COR	LE-1357577-6085	04/27/22	260.00	260855
210-000-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	59.07	260617

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Fund 210 EMERGENCY MEDICAL SERVICES							
Dept 000							
210-000-822.000	TELEPHONE	FRONTIER	989-352-6866-052697-5 EMST/STA#2A[R	989-352-6866	04/27/22	59.54	260845
210-000-823.000	UTILITIES/REPAIR	TRI-COUNTY ELECTRIC CO	6841800 EMS/MAR08-APR07	82962/APR22	04/27/22	146.20	260878
210-000-831.000	COLLECTION AGENCY FEES	CENTRAL PROFESSIONAL C	5017 EMS/TRUST RECON&BILLING/MARCH	501700000592	04/21/22	2.54	260667
210-000-831.000	COLLECTION AGENCY FEES	CADILLAC ACCOUNTS RECE	872 EMS/TRUST RECON&BILLING/MARCH	08700000122	04/27/22	383.84	260836
210-000-852.000	EMS/EQUIPMENT MAINTENANCE	A.B. DICK DOCUMENT SOL	ABD-MC07/KYOCERA MAINT/MAR30-APR29	21AR1224318	04/27/22	19.79	260832
210-000-854.000	VEHICLE MAINTENANCE	CURRIE'S STANDARD INC	EMS/TOWING AMBULANCE FROM 190TH AVE	22-0323-14481	04/21/22	140.00	260675
210-000-854.000	VEHICLE MAINTENANCE	CURRIE'S STANDARD INC	EMS/TOWING AMBULANCE FROM 130TH AVE	22-0324-14499	04/21/22	201.00	260675
210-000-854.000	VEHICLE MAINTENANCE	QUALITY CAR & TRUCK RE	EMS/2020 VAN-CANISTR PURGE VALVE, IN	0102983	04/21/22	769.60	260739
210-000-854.000	VEHICLE MAINTENANCE	QUALITY CAR & TRUCK RE	EMS/2017 VAN SHOCKS,BULB,SPRK PLUG,	0103038	04/21/22	1,674.47	260739
210-000-855.000	SOFTWARE MAINTENANCE CONT	TRIZETTO PROVIDER SOLU	EMS/ELECTRONIC CLAIMS MANAGEMENT	3WK1042200	04/21/22	195.33	260756
210-000-855.000	SOFTWARE MAINTENANCE CONT	VAIRKKO TECHNOLOGIES	EMS/EMPLOYEE TRACKING&SCHEDULING	18891	04/21/22	321.85	260757
210-000-858.000	ON-LINE SERVICES	FIRST NATIONAL BANK	2727 5825 J EDSTROM/GOOGLE SUITE GO	4082833027	04/27/22	12.00	260857
210-000-861.000	LAUNDRY	WEST MI SHARED HOSPITA	000810 EMS/LINENS FOR AMBULANCES/MA	241587	04/21/22	362.19	260770
210-000-891.000	INDIRECT COST ALLOCATION	MECOSTA COUNTY TREASUR	EMS/2020 COST ALLOCATN INSTALLMNT/2	22-10	04/25/22	46,570.50	3380
210-000-905.000	REFUNDS	MISSION POINT OF BIG R	EMS/ERFUND OVERPAYMENT	CALL#2021-5416	04/27/22	472.13	260860
210-000-905.000	REFUNDS	MISSION POINT OF BIG R	EMS/REFUND OVERPAYMENT	CALL#2022-0042	04/27/22	473.50	260860
210-000-905.000	REFUNDS	VA BATTLE CREEK	EMS/REFUND OVERPAYMENT	CALL#2020-0214	04/27/22	831.27	260861
210-000-905.000	REFUNDS	VA BATTLE CREEK	EMS/REFUND OVERPAYMENT	CALL#2020-1712	04/27/22	1,438.19	260861
210-000-905.000	REFUNDS	VA BATTLE CREEK	EMS/REFUND OVERPAYMENT	CALL#2020-0354	04/27/22	1,273.78	260862
210-000-905.000	REFUNDS	CONNIE CAMPBELL	EMS/REFUND OVERPAYMENT	CALL#2020-1910	04/27/22	97.89	260863
210-000-905.000	REFUNDS	VIRGINIA CUSTER	EMS/REFUND OVERPAYMENT	CALL#2021-3379	04/27/22	186.95	260864
210-000-905.000	REFUNDS	JOHN LOVISHA	EMS/REFUND OVERPAYMENT	CALL#2021-4446	04/27/22	80.32	260865
210-000-905.000	REFUNDS	SPECTRUM HEALTH HOSPIC	EMS/REFUND OVERPAYMENT	CALL#2021-5624	04/27/22	976.29	260866
210-000-905.000	REFUNDS	SPECTRUM HEALTH BIG RA	EMS/REFUND OVERPAYMENT	CALL#2021-2632	04/27/22	1,131.38	260867
210-000-905.000	REFUNDS	BETTY STOTT	EMS/REFUND OVERPAYMENT	CALL#2021-2292	04/27/22	190.34	260868
210-000-905.000	REFUNDS	LEONA SYMOON	EMS/REFUND OVERPAYMENT	CALL#2020-4684	04/27/22	161.84	260869
210-000-905.000	REFUNDS	MARY WALWARTH	EMS/REFUND OVERPAYMENT	CALL#2021-5019	04/27/22	140.80	260870
210-000-905.000	REFUNDS	HANOVER INSURANCE GROU	EMS/REFUND OVERPAYMENT	CALL#2021-1988	04/27/22	472.85	260871
210-000-905.000	REFUNDS	KENNETH POLLASKI	EMS/REFUND OVERPAYMENT	CALL#2021-5166	04/27/22	28.11	260872
210-000-905.000	REFUNDS	TRICARE FOR LIFE	EMS/REFUND OVERPAYMENT	CALL#2021-0623	04/27/22	116.50	260873
210-000-905.000	REFUNDS	UNITED HEALTHCARE	EMS/REFUND OVERPAYMENT	CALL#2021-0881	04/27/22	155.98	260874
210-000-905.000	REFUNDS	VA BATTLE CREEK	EMS/REFUND OVERPAYMENT	CALL#19-5725	04/27/22	591.18	260875
Total For Dept 000						94,281.86	
Total For Fund 210 EMERGENCY MEDICAL SERVICES						94,281.86	
Fund 214 DISTRICT COURT CASEFLOW MANAGEMENT							
Dept 000							
214-000-717.000	HEALTH INSURANCE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	1,743.62	3386
214-000-718.000	DENTAL, VISION, LIFE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	126.35	3386
214-000-773.000	SUPPLIES/MINOR EQUIPMENT	BIG RAPIDS TROPHY & T'	SOBRIETY COURT/SOBRIETY AWARDS	1-6161	04/21/22	25.00	260657
214-000-804.000	APPOINTED ATTORNEY	LOBERT & FRANSTED, PLC	SOBRIETY COURT/3 HOURS	FEB28-MAR23/22	04/21/22	300.00	260708
214-000-810.000	TRAVEL/MILEAGE EXPENSE	JAYCEE BAKER	REIMBURSE 512.7 MILES-FIELD SOBRIET	FEB26-MAR30/22	04/21/22	299.93	260652
Total For Dept 000						2,494.90	
Total For Fund 214 DISTRICT COURT CASEFLOW MANAGEI						2,494.90	
Fund 215 FRIEND OF THE COURT FUND							
Dept 000							
215-000-717.000	HEALTH INSURANCE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	7,249.30	3386
215-000-718.000	DENTAL, VISION, LIFE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	691.10	3386
215-000-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58088 FOC/PHONE REST,LABEL,BK,MARKR	2342794-0	04/21/22	80.63	260697
215-000-773.000	SUPPLIES/MINOR EQUIPMENT	INTEGRITY BUSINESS SOL	58088 FOC/PHONE REST,LABEL,BK,MARKR	2342794-0	04/21/22	35.82	260697

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Fund 215 FRIEND OF THE COURT FUND							
Dept 000							
215-000-810.000	TRAVEL/MILEAGE EXPENSE	KRISTAL WIBLE	REIMBURSE 130 MILES TRAINING IN RC	FEB03-MAR29/22	04/21/22	76.05	260772
215-000-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	53.38	3384
215-000-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	54.89	260617
215-000-852.000	EQUIPMENT MAINTENANCE CON	A.B. DICK DOCUMENT SOL	ABD-MC07/KYOCERA MAINT/MAR01-MAR31	21AR1215940	04/15/22	31.17	260568
Total For Dept 000						8,272.34	
Total For Fund 215 FRIEND OF THE COURT FUND						8,272.34	
Fund 216 PROSECUTOR'S DRUG FORFEITURES							
Dept 000							
216-000-773.000	SUPPLIES/MINOR EQUIPMENT	INTEGRITY BUSINESS SOL	58085 PROSCTR/SHREDDER	2333694-0	04/21/22	479.79	260697
Total For Dept 000						479.79	
Total For Fund 216 PROSECUTOR'S DRUG FORFEITURES						479.79	
Fund 249 BUILDING DEPARTMENT							
Dept 000							
249-000-717.000	HEALTH INSURANCE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	3,580.23	3386
249-000-718.000	DENTAL, VISION, LIFE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	230.86	3386
249-000-728.000	LAMINATE REFILL/OFFICE SUP	FIRST NATIONAL BANK	5153 2966/P.BULLOCK/COBRA,FSU,ZOOM,	2966/APR22	04/20/22	53.89	260639
249-000-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58079 BLDG&ZON/MARKERS,PPR,SHREDDER	2337227-0	04/21/22	23.49	260697
249-000-742.000	BLDG DEPT/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	228.77	260853
249-000-773.000	SUPPLIES/MINOR EQUIPMENT	INTEGRITY BUSINESS SOL	58079 BLDG&ZON/MARKERS,PPR,SHREDDER	2337227-0	04/21/22	182.14	260697
249-000-813.000	PROF.&CONTRACT SVCS/NON-EM	GERALD ANTOR	BLDG&ZON/28 CONTRACTED PLUM&MECH IN	MAR29-APR12/22	04/21/22	1,601.00	260649
249-000-813.000	PROF.&CONTRACT SVCS/NON-EM	MICHAEL CALIFF	BLDG&ZON/24 CONTRACTED ELECTRICAL I	MAR30-APR12/22	04/21/22	1,309.40	260665
249-000-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	17.59	260617
249-000-853.000	BUILDING/EQUIPMENT REPAIR	A.B. DICK DOCUMENT SOL	ABD-MC07/KYOCERA MAINT/MAR30-APR29	21AR1224318	04/27/22	4.60	260832
249-000-891.000	2ND QTR/INDIRECT COST ALLC	MECOSTA COUNTY TREASUR	BLDG DEPT/2020 COST ALLOCAT INSTALL	22-06	04/25/22	9,602.00	3382
249-000-984.000	COMPUTER EQUIPMENT	PRECISION DATA PRODUCT	MECO001/MOBILE DEMAND FLEX10 CAR CH	I0000584127	04/21/22	45.52	260736
Total For Dept 000						16,879.49	
Total For Fund 249 BUILDING DEPARTMENT						16,879.49	
Fund 259 CONCEALED PISTOL LICENSING							
Dept 000							
259-000-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	78.97	3384
Total For Dept 000						78.97	
Total For Fund 259 CONCEALED PISTOL LICENSING						78.97	
Fund 260 MICHIGAN INDIGENT DEFENSE COMMISSION FUND							
Dept 000							
260-000-813.000	PROF.&CONTRACT SVCS/NON-EM	NORTH COAST LEGAL, PLC	MIDC TRAVELING ATTORNEY PROJECT/FEB	19691	04/21/22	5,365.00	260725
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	N WARREN/PRELIM,PRE-SENT,MLTPL CNTS	49THCC/21-10347	04/21/22	616.50	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	N WARREN/PROBATION VIOLATION	49THCC/20-9839	04/21/22	210.00	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	A HAIGHT/PRELIM,PRE-SENT,MLTPL CNTS	49THCC/21-10330	04/21/22	617.75	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	T BALLAARD/PRELIM,PRE-SENT,INTL INT	49THCC/21-10331	04/21/22	472.50	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	J GARG/PRELIM,PRE-SENT,MLTPL CNTS,I	49THCC/22-10396	04/21/22	614.50	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	A VANSPIRELL/PRELIM,RSRCH&BRIEF,PRE	49THCC/21-10302	04/21/22	522.00	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	J THOMPSON/PROBATION VIOLATION	49THCC/21-10299	04/21/22	70.00	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	G FERRER/PROBATION VIOLATION	49THCC/21-10239	04/21/22	70.00	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	T TROUTMAN/PROBATION VIOLATION	49THCC/21-10318	04/21/22	280.00	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	P ADKINS/RSLVD,MLTPL CNTS,INTL INTR	49THCC/21-53116	04/21/22	380.50	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	J VARELA/RSLVD,RSRCH&BRIEF,PRE-SENT	49THCC/22-54153	04/21/22	680.50	260679

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Fund 260 MICHIGAN INDIGENT DEFENSE COMSSION FUND							
Dept 000							
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	B WILSON/RSLVD, PRE-SENT, MLTPL CNTS,	49THCC/21-53523	04/21/22	426.75	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	M BAUGHAN/RSLVD, PRE-SENT, INTL INTRV	49THCC/22-10398	04/21/22	446.50	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	E KLINE/PROBATION VIOLATION	49THCC/19-9805	04/21/22	70.00	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	K BOYCE/PROBATION VIOLATION	49THCC/21-10130	04/21/22	70.00	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	D SMITH/RSLVD, INTL INTRVW	49THCC/21-10324	04/21/22	397.00	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	DENNIS L. DUVALL	D SMITH/RSLVD, PRE-SENT, INTL INTRVW	49THCC/21-10194	04/21/22	445.75	260679
260-000-817.010	CIRCUIT COURT APPOINTED A	ROBERT S HACKETT	21-10338-T HAGEL/PRE-SENT, PROB VIOL	49THCC/21-10224	04/21/22	170.00	260691
260-000-817.010	CIRCUIT COURT APPOINTED A	ROBERT S HACKETT	C JOHNSTON/RSLVD, PRE-SENT, INTL INTR	49THCC/22-10394	04/21/22	440.00	260691
260-000-817.010	CIRCUIT COURT APPOINTED A	ROBERT S HACKETT	C JOHNSTON/HABITUAL OFFENDER-3HRS	49THCC/22-10395	04/21/22	240.00	260691
260-000-817.010	CIRCUIT COURT APPOINTED A	ROBERT S HACKETT	C TAYLOR/RSLVD, PRE-SENT, MLTPL CNTS,	49THCC/21-10193	04/21/22	655.00	260691
260-000-817.010	CIRCUIT COURT APPOINTED A	ROBERT S HACKETT	C TAYLOR/RSLVD, PRE-SENT, JAILVISIT, I	49THCC/21-10192	04/21/22	485.00	260691
260-000-817.010	CIRCUIT COURT APPOINTED A	ROBERT S HACKETT	C TAYLOR/RSLVD, PRE-SENT, JAIL VISIT,	49THCC/21-10263	04/21/22	485.00	260691
260-000-817.010	CIRCUIT COURT APPOINTED A	ROBERT S HACKETT	C TAYLOR/RSLVD, PRE-SENT, MLTPL CNTS,	49THCC/21-10212	04/21/22	610.00	260691
260-000-817.010	CIRCUIT COURT APPOINTED A	ROBERT S HACKETT	N KEMPER/PRE-SENT, DELAY, INTL INTRV	49THCC/21-10198	04/21/22	205.00	260691
260-000-817.010	CIRCUIT COURT APPOINTED A	ROBERT S HACKETT	D WILLIAMS/RSLVD, PROB VIOL, MLTPL CN	49THCC/21-10363	04/21/22	647.50	260691
260-000-817.020	DISTRICT COURT APPOINTED	ERIN CARRIER	77THDC/INDIGENT DEFENSE ARRAIGNMENT	MAR29/2022	04/21/22	1,272.66	260666
260-000-817.020	DISTRICT COURT APPOINTED	DENNIS L. DUVALL	77THDC/INDIGENT DEFENSE ARRAIGNMENT	MAR21-APR08/22	04/21/22	3,750.00	260679
260-000-817.020	DISTRICT COURT APPOINTED	DENNIS L. DUVALL	77TH DC-PUBLIC DEFENDER/APRIL	APR/2022	04/27/22	6,402.12	260842
Total For Dept 000						27,117.53	
Total For Fund 260 MICHIGAN INDIGENT DEFENSE COMM						27,117.53	
Fund 262 CORRECTIONS OFFICER TRAINING FUND							
Dept 000							
262-000-811.000	SUMMER CONFRNCE/TRAINING F	FIRST NATIONAL BANK	4794 4335 DAINELSON/MSA PROF DEVLPM	4335/APR22	04/20/22	150.00	260631
262-000-811.000	TRAINING EXPENSES	MICHIGAN SHERIFFS' ASS	REG MECOSTA/SUMMR CONFRNCE-WOOD	20220184	04/21/22	150.00	260715
262-000-905.000	REFUNDS	MELISSA CHRZANOWSKI	SHERIFF/REIMBURSE BOOKING FEE	101105813	04/22/22	10.00	260829
Total For Dept 000						310.00	
Total For Fund 262 CORRECTIONS OFFICER TRAINING F						310.00	
Fund 264 JAIL MAINTENANCE FUND							
Dept 000							
264-000-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58169 SHERIFF/ PAPER	2342558-0	04/20/22	78.18	260627
264-000-728.000	DVD+R/OFFICE SUPPLIES	FIRST NATIONAL BANK	4348 8111 K WOOD/AMZN, IN THE FMRT G	8111/APR22	04/20/22	58.99	260642
264-000-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL	58169 JAIL/PAPER, TISSUE, FACIAL	2345197-0	04/27/22	74.19	260849
264-000-732.000	JAIL SUPPLIES	INTEGRITY BUSINESS SOL	58169 JAIL/MOP HANDLE	2340213-1	04/15/22	13.13	260596
264-000-732.000	JAIL SUPPLIES	INTEGRITY BUSINESS SOL	58169 JAIL/TWL, TP, MOP HNDL, MOP REFL	2342575-0	04/20/22	513.58	260627
264-000-732.000	JAIL SUPPLIES	INTEGRITY BUSINESS SOL	58169 JAIL/TWLS, TP, TRSH BAG, DEODORN	2345223-0	04/27/22	605.50	260849
264-000-740.000	BUILDING MAINT.SUPPLIES	BEST PLUMBING SPECIALI	101964 JAIL/LH VALVES, LF HOT STEM	6085805	04/20/22	81.79	260613
264-000-740.000	10FT CPR TYP L/BLDG MAINT.	FIRST NATIONAL BANK	5153 5191 B.CASSIDY/LOWES, MENARDS, A	5191/APR22	04/20/22	24.60	260644
264-000-740.000	BUILDING MAINT.SUPPLIES	LOWES BUSINESS ACCOUNT	821 3123 9029171/SHERIFF/CAULK FOR	9171	04/27/22	42.44	260851
264-000-773.000	CARD READER/SUPPLIES/MINO	FIRST NATIONAL BANK	4348 8111 K WOOD/AMZN, IN THE FMRT G	8111/APR22	04/20/22	17.50	260642
264-000-773.000	CLIPPER, SANTZR BOX/SUPPLI	FIRST NATIONAL BANK	4348 8111 K WOOD/AMZN, IN THE FMRT G	8111/APR22	04/20/22	29.99	260642
264-000-826.000	DATA PROCESSING/MICROFILM	MECEOLA CENTRAL DISPAT	SHERIFF/ZUERCHER MAINTENANCE FEES	334513	04/15/22	6,000.00	260599
264-000-826.000	DATA PROCESSING/MICROFILM	I.D. NETWORKS	MEC101 JAIL/CROSS MATCH L SCAN 500P	279052	04/20/22	290.00	260626
264-000-826.000	DATA PROCESSING/MICROFILM	EPS	1001017330 JAIL/VIDEO SSA/MAY22-APR	A1289851	04/21/22	5,685.60	260683
264-000-830.000	BOOKS/PRINTED MATERIAL	FERRIS PRINTING SERVIC	JAIL/CELL INSPECT, INTAKE, CONTRL LOG,	14011	04/27/22	234.50	260846
264-000-861.000	LAUNDRY	LANSING SANITARY SUPPL	JAIL/15 GAL DETERGENT, DISINFECTANT,	1157911	04/27/22	419.78	260852
264-000-868.000	INMATE MEDICAL SERVICES	GARCIA CLINICAL LABORA	JAIL/LABORATORY SERVICES/MARCH	61017	04/20/22	337.00	260624
264-000-868.000	INMATE MEDICAL SERVICES	MECOSTA COUNTY E.M.S.	SHERIFF/INMATE TRANSPORT/H KAILING	CALL#2022-0887	04/25/22	248.19	3373
264-000-868.000	INMATE MEDICAL SERVICES	ADVANCED RADIOLOGY SER	ARSW19090185 JAIL/CT HEADW/0 DYE--S	X-60021-7547-738	04/27/22	147.05	260833
264-000-868.000	INMATE MEDICAL SERVICES	CORRECTIONAL RECOVERY	JAIL/CLAIMS & RECOVERY FEES	Q2-100034338	04/27/22	1,104.08	260841

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 264 JAIL MAINTENANCE FUND Dept 000							
Total For Dept 000						16,006.09	
Total For Fund 264 JAIL MAINTENANCE FUND						16,006.09	
Fund 267 COMMUNITY CORRECTIONS PROGRAM Dept 000							
267-000-716.000	WORKMAN COMPENSATION	MECOSTA COUNTY	TREASUR WORK COMP/COMM CORRCT/1 QUARTER	1ST QTR/2022	04/25/22	255.05	3383
267-000-717.000	HEALTH INSURANCE	MECOSTA COUNTY	TREASUR PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	1,245.62	3386
267-000-718.000	DENTAL, VISION, LIFE	MECOSTA COUNTY	TREASUR PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	164.41	3386
267-000-742.000	COMM CORRECTNS/GAS/FUEL	MECOSTA COUNTY	ROAD CO DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	136.79	260853
267-000-773.000	DRILL/SUPPLIES/MINR EQUIP	FIRST NATIONAL BANK	5153 4715 A GRAY/DENNYS,WM,LOWES	4715/APR22	04/20/22	94.05	260633
267-000-773.000	INK,KLNK,CALENDAR/SUPPLIES	FIRST NATIONAL BANK	5153 4715 A GRAY/DENNYS,WM,LOWES	4715/APR22	04/20/22	129.34	260633
267-000-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	22.07	3384
267-000-822.000	TELEPHONE	CHARTER COMMUNICATIONS	8245 12 895 0016730/MAR21-APR20	0016730040622	04/20/22	23.26	260617
267-000-854.000	PADS&ROTOR/VEHICLE MAINT	FIRST NATIONAL BANK	5153 4715 A GRAY/DENNYS,WM,LOWES	4715/APR22	04/20/22	413.90	260633
Total For Dept 000						2,484.49	
Total For Fund 267 COMMUNITY CORRECTIONS PROGRAM						2,484.49	
Fund 268 PROSECUTOR DEFERRAL PROGRAM Dept 000							
268-000-773.000	FISH FOOD,PHNE CASE/SUPPL	FIRST NATIONAL BANK	8005 2210 A AULT/STATE BAR,AMZN,USP	2210/APR22	04/20/22	37.50	260643
268-000-773.000	FISH FEEDER/SUPPLIES/MINOF	FIRST NATIONAL BANK	8005 2210 A AULT/STATE BAR,AMZN,USP	2210/APR22	04/20/22	15.96	260643
Total For Dept 000						53.46	
Total For Fund 268 PROSECUTOR DEFERRAL PROGRAM						53.46	
Fund 269 LAW LIBRARY FUND Dept 000							
269-000-858.000	ON-LINE SERVICES	THOMSON REUTERS - WEST	1000605104 LAW LIBRARY/ONLINE SRVCS	846109739	04/27/22	2,063.52	260879
Total For Dept 000						2,063.52	
Total For Fund 269 LAW LIBRARY FUND						2,063.52	
Fund 273 COMMISSION ON AGING MEALS Dept 000							
273-000-718.000	DENTAL, VISION, LIFE	MECOSTA COUNTY	TREASUR PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	73.82	3386
273-000-742.000	VAN 18/GAS/FUEL	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS	DEC28-APR07/22	04/21/22	20.00	260711
273-000-742.000	VAN16/GAS/FUEL	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS	DEC28-APR07/22	04/21/22	12.00	260711
273-000-742.000	VAN16/GAS/FUEL	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS	DEC28-APR07/22	04/21/22	40.00	260711
273-000-742.000	VAN16/GAS/FUEL	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS	DEC28-APR07/22	04/21/22	20.00	260711
273-000-742.000	VAN 18/GAS/FUEL	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS	DEC28-APR07/22	04/21/22	10.00	260711
273-000-742.000	COA MEALS/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	231.74	260853
273-000-773.000	SUPPLIES/MINOR EQUIPMENT	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT	218215158	04/20/22	382.30	260625
273-000-773.000	EARLY PAY DSCNT/SUPPLIES/	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT	218215158	04/20/22	(3.82)	260625
273-000-773.000	CUPS/SUPPLIES/MINOR EQUIP	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS	DEC28-APR07/22	04/21/22	4.85	260711
273-000-773.000	SUPPLIES/MINOR EQUIPMENT	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT	827319397	04/27/22	49.47	260847
273-000-773.000	EARLY PAY DSCNT/SUPPLIES/	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT	827319397	04/27/22	(0.49)	260847
273-000-773.000	SUPPLIES/MINOR EQUIPMENT	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT	218303039	04/27/22	239.96	260847
273-000-773.000	EARLY PAY DSCNT/SUPPLIES/	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT	218303039	04/27/22	(2.40)	260847
273-000-773.000	SUPPLIES/MINOR EQUIPMENT	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT	218383527	04/27/22	227.00	260847
273-000-773.000	EARLY PAY DSCNT/SUPPLIES/	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT	218383527	04/27/22	(2.27)	260847
273-000-810.030	MILEAGE VOLUNTEER	VIRGINIA BARAWSKAS	REIMBURSE 294 VOLUNTEER MILES	MAR/2022	04/21/22	171.99	260653
273-000-810.030	MILEAGE VOLUNTEER	JAMES BLUE	REIMBURSE 359 VOLUNTEER MILES	MARCH/2022	04/21/22	210.02	260659

INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA
POST DATES 04/15/2022 - 04/27/2022
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 273 COMMISSION ON AGING MEALS							
Dept 000							
273-000-810.030	MILEAGE VOLUNTEER	CINDI COWELL	REIMBURSE 18 VOLUNTEER MILES	MAR/2022	04/21/22	10.53	260674
273-000-810.030	MILEAGE VOLUNTEER	RANDALL FOSTER	REIMBURSE 343 VOLUNTEER MILES	MAR/2022	04/21/22	200.66	260687
273-000-810.030	MILEAGE VOLUNTEER	THOMAS HOLBECK	REIMBURSE 279 VOLUNTEER MILES	MAR/2022	04/21/22	163.22	260694
273-000-810.030	MILEAGE VOLUNTEER	HOPE NETWORK WEST MICH	REIMBURSE 50 VOLUNTEER MILES	MAR/2022	04/21/22	29.25	260720
273-000-810.030	MILEAGE VOLUNTEER	MARK VANDERLIST	REIMBURSE 33 VOLUNTEER MILES	MAR/2022	04/21/22	19.31	260759
273-000-817.000	MEAL PREP. PURCHASES	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT:	218215158	04/20/22	1,456.92	260625
273-000-817.000	EARLY PAY DSCNT/MEAL PREP.	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT:	218215158	04/20/22	(14.57)	260625
273-000-817.000	MEAL PREP. PURCHASES	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT:	C906172	04/20/22	(433.77)	260625
273-000-817.000	MEAL PREP. PURCHASES	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT:	C904744	04/19/22	(74.67)	260625
273-000-817.000	MEAL PREP. PURCHASES	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT:	827317341	04/20/22	28.97	260625
273-000-817.000	MEAL PREP. PURCHASES	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS:	DEC28-APR07/22	04/21/22	2.50	260711
273-000-817.000	MEAL PREP. PURCHASES	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS:	DEC28-APR07/22	04/21/22	8.76	260711
273-000-817.000	MEAL PREP. PURCHASES	VAN EERDEN	170-90 COA/VARIOUS FOOD ITEMS	4215185	04/21/22	16.64	260758
273-000-817.000	MEAL PREP. PURCHASES	VAN EERDEN	170-90 COA/VARIOUS FOOD ITEMS	4215074	04/21/22	1,135.36	260758
273-000-817.000	MEAL PREP. PURCHASES	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT:	827319397	04/27/22	43.94	260847
273-000-817.000	EARLY PAY DSCNT/MEAL PREP.	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT:	827319397	04/27/22	(0.44)	260847
273-000-817.000	MEAL PREP. PURCHASES	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT:	218303039	04/27/22	569.92	260847
273-000-817.000	EARLY PAY DSCNT/MEAL PREP.	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT:	218303039	04/27/22	(5.70)	260847
273-000-817.000	MEAL PREP. PURCHASES	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT:	218383527	04/27/22	828.19	260847
273-000-817.000	EARLY PAY DSCNT/MEAL PREP.	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT:	218383527	04/27/22	(8.28)	260847
273-000-821.000	SHARE THE LOVE/POSTAGE	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS:	DEC28-APR07/22	04/21/22	12.32	260711
273-000-854.000	VEHICLE MAINTENANCE	CHUCK & MEREDY'S	COA/2018 VAN 18 SWAY BAR-SUSPNSN ST:	46539	04/21/22	197.76	260671
273-000-854.000	VAN16/VEHICLE MAINTENANCE	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS:	DEC28-APR07/22	04/21/22	7.00	260711
Total For Dept 000						5,877.99	
Total For Fund 273 COMMISSION ON AGING MEALS						5,877.99	
Fund 274 COMMISSION ON AGING FUND							
Dept 000							
274-000-717.000	HEALTH INSURANCE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	10,463.20	3386
274-000-718.000	DENTAL, VISION, LIFE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	640.87	3386
274-000-728.000	OFFICE SUPPLIES	STAPLES	DET 1019751 COA/PAPER	8065792152	04/21/22	5.47	260750
274-000-740.000	COND STRAP,SILICONE/BLDG M	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS:	DEC28-APR07/22	04/21/22	36.52	260711
274-000-742.000	WASHER FLUID/GAS/FUEL	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS:	DEC28-APR07/22	04/21/22	13.93	260711
274-000-742.000	COA/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	519.33	260853
274-000-773.000	SUPPLIES/MINOR EQUIPMENT	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT:	218215161	04/20/22	31.16	260625
274-000-773.000	SUPPLIES/MINOR EQUIPMENT	GORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS FOOD IT:	218215161	04/20/22	(0.31)	260625
274-000-773.000	SUPPLIES/MINOR EQUIPMENT	ARNOLD SALES	MECOS100 COA/NEW VACUUM ADVNC SPCTR	1364986	04/21/22	544.40	260650
274-000-773.000	TP/SUPPLIES/MINOR EQUIPMEN	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS:	DEC28-APR07/22	04/21/22	18.53	260711
274-000-773.000	HELIUM/SUPPLIES/MINOR EQUI	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS:	DEC28-APR07/22	04/21/22	52.89	260711
274-000-810.000	TRAVEL/MILEAGE EXPENSE	ELSA BOROWKA	REIMBURSE 172 STAFF MILES	MARCH/2022	04/21/22	100.62	260661
274-000-810.000	TRAVEL/MILEAGE EXPENSE	JENNIFER CLARK	REIMBURSE 260 STAFF MILES	MARCH/2022	04/21/22	152.10	260672
274-000-810.000	TRAVEL/MILEAGE EXPENSE	KELLI JOHANSEN	REIMBURSE 841 STAFF MILES	MARCH/2022	04/21/22	491.99	260701
274-000-810.000	TRAVEL/MILEAGE EXPENSE	DAWN KETCHUM	REIMBURSE 88 STAFF MILES	MAR/2022	04/21/22	51.48	260702
274-000-810.000	TRAVEL/MILEAGE EXPENSE	KATHLEEN PAYTON	REIMBURSE 483 STAFF MILES	MARCH/2022	04/21/22	282.56	260729
274-000-810.000	TRAVEL/MILEAGE EXPENSE	RICK PEREZ	REIMBURSE MEALS	MAR07-MAR22/22	04/21/22	34.45	260731
274-000-810.000	TRAVEL/MILEAGE EXPENSE	AMY PROSSER	REIMBURSE 435 STAFF MILES	MARCH/2022	04/21/22	254.48	260738
274-000-810.000	TRAVEL/MILEAGE EXPENSE	DOLLY SNYDER	REIMBURSE 937 STAFF MILES	MARCH/2022	04/21/22	548.15	260746
274-000-810.000	TRAVEL/MILEAGE EXPENSE	JESSICA SNYDER	REIMBURSE 1397 STAFF MILES	MARCH/2022	04/21/22	817.25	260747
274-000-810.000	TRAVEL/MILEAGE EXPENSE	LINDA STEWART	REIMBURSE 912 STAFF MILES	MARCH/2022	04/21/22	533.52	260752
274-000-810.030	MILEAGE VOLUNTEER	GORDON ALLERS	REIMBURSE 155 ESCORT MILES	MARCH/2022	04/21/22	90.68	260647
274-000-810.030	MILEAGE VOLUNTEER	SHERRY ANDERSON	REIMBURSE 127 ESCORT MILES	MARCH/2022	04/21/22	74.30	260648
274-000-810.030	MILEAGE VOLUNTEER	MIKE BAKER	REIMBURSE 952 ESCORT MILES	MARCH/2022	04/21/22	556.92	260651

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 274 COMMISSION ON AGING FUND							
Dept 000							
274-000-810.030	MILEAGE VOLUNTEER	KATHLEEN BIGHAM	REIMBURSE 3097 ESCORT MILES	MARCH/2022	04/21/22	1,811.75	260658
274-000-810.030	MILEAGE VOLUNTEER	KEVIN CHIPMAN	REIMBURSE 209 ESCORT MILES	MARCH/2022	04/21/22	122.27	260669
274-000-810.030	MILEAGE VOLUNTEER	GALE DENSLOW	REIMBURSE 271 ESCORT MILES	MARCH/2022	04/21/22	158.54	260677
274-000-810.030	MILEAGE VOLUNTEER	THOMAS FOSTER	REIMBURSE 179 ESCORT MILES	MARCH/2022	04/21/22	104.72	260686
274-000-810.030	MILEAGE VOLUNTEER	RANDALL FOSTER	REIMBURSE 411 ESCORT MILES	MARCH/2022	04/21/22	240.44	260687
274-000-810.030	MILEAGE VOLUNTEER	RICHARD SEIBOLD	REIMBURSE 654 ESCORT MILES	MARCH/2022	04/21/22	382.59	260745
274-000-813.000	PROF.&CONTRACT SVCS/NON-EM	GRANGER	24802000 COA/4 YD REL SERVICE/APRIL	23789848	04/15/22	127.40	260594
274-000-813.000	PROF.&CONTRACT SVCS/NON-EM	APRIL HUMPHREY	COA/ENHANCED FITNESS CLASSES X10	MAR/2022	04/21/22	250.00	260696
274-000-821.000	KEYHOLE/POSTAGE	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS	DEC28-APR07/22	04/21/22	10.00	260711
274-000-821.000	S.S.W2/POSTAGE	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS	DEC28-APR07/22	04/21/22	0.58	260711
274-000-821.000	BRD PACKETS/POSTAGE	MECOSTA CO.COMMISSION	REPLENISH PETTY CASH/USPS,MNRDS,HXS	DEC28-APR07/22	04/21/22	1.76	260711
274-000-821.000	WATER SAMPLE/POSTAGE	FIRST NATIONAL BANK	4945 5637 C MALLORY/USPS,SPOTIFY	5637/APR2022	04/27/22	28.35	260858
274-000-822.000	TELEPHONE	CENTURYLINK	300461622 COA/APR19-MAY19	APR19/2022	04/27/22	365.25	260839
274-000-849.000	GROUPS MAINTENANCE	REMUS FARM & GARDEN LL	COA/1 SKID OF SALT FOR SIDEWALKS	14374	04/21/22	539.50	260742
274-000-853.000	EQUIPMENT REPAIR	ARNOLD SALES	MECOS100 COA/VACUUM PARTS-JNT BASE	1363551	04/21/22	12.81	260650
274-000-854.000	VEHICLE MAINTENANCE	M&M COLLISION	COA/VAN19 SIGNAL LAMP,LOWER COVER	23384	04/21/22	61.05	260719
274-000-858.000	ON-LINE SERVICES	POINT BROADBAND	COMM ON AGING/BUSINESS INTERNET/MAR	730280	04/20/22	99.95	260616
274-000-858.000	SPOTIFY/ON-LINE SERVICES	FIRST NATIONAL BANK	4945 5637 C MALLORY/USPS,SPOTIFY	5637/APR2022	04/27/22	9.99	260858
274-000-870.000	PRTS GUTTER ABOVE CAMERA/E	REMUS LUMBER COMPANY,	12954 COA/DOWNSPOUT BND,ELBOW,GUTTE	2408518	04/21/22	59.24	260741
274-000-870.000	BUILDING REPAIR/MAINT.	REMUS LUMBER COMPANY,	12954.000 COA/SHR RIVET,BLANK PLATE	2408567	04/21/22	7.78	260741
Total For Dept 000						20,708.46	
Total For Fund 274 COMMISSION ON AGING FUND						20,708.46	
Fund 287 PA 302 LAW ENFORCMENT TRAINING							
Dept 000							
287-000-811.000	TRAINING EXPENSES	MICHIGAN SHERIFFS' ASS	REG MECOSTA/SUMMR CONFRNCE-MILLER&W	20220203	04/21/22	300.00	260715
Total For Dept 000						300.00	
Total For Fund 287 PA 302 LAW ENFORCMENT TRAINING						300.00	
Fund 289 SECONDARY ROAD PATROL FUND							
Dept 000							
289-000-718.000	DENTAL, VISION, LIFE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	126.35	3386
Total For Dept 000						126.35	
Total For Fund 289 SECONDARY ROAD PATROL FUND						126.35	
Fund 292 CHILD CARE FUND							
Dept 000							
292-000-230.000	DUE TO OTHER UNITS OF GOV	MDHHS BUREAU OF ACCOUN	FAMILY/JUV CRT/OFFSET STATEMNT/FEBR	APR20/2022	04/22/22	2,907.36	260807
292-000-717.000	HEALTH INSURANCE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	3,363.17	3386
292-000-718.000	DENTAL, VISION, LIFE	MECOSTA COUNTY TREASUR	PASS-THRU/MED, DEN,VIS,LIF&FLX/MAY	APR20/2022	04/25/22	200.17	3386
292-000-813.000	PROF.&CONTRACT SVCS/NON-EM	YOUTH ATTENTION CENTER	SERIVCES FOR MECOSTA COUNTY YOUTH/M	MARCH/2022	04/20/22	2,500.00	260646
292-000-845.000	PRIV. AGEN. INSTIT. ROOM	MIDLAND COUNTY JUVENIL	G BANNEN/PLACEMNET COSTS/FEB28-MAR1	221022	04/21/22	2,325.00	260716
292-000-846.000	WAGE/IN HOME CARE-PROBATE	VINCENT WALLACE	FRANKLIN/HOME DETENTION MAR16-MAR29	EDDIE/MAR22	04/21/22	120.00	260768
292-000-846.000	MILEAGE/IN HOME CARE-PROB	VINCENT WALLACE	FRANKLIN/HOME DETENTION MAR16-MAR29	EDDIE/MAR22	04/21/22	140.40	260768
292-000-846.000	WAGE/IN HOME CARE-PROBATE	VINCENT WALLACE	HEYER/HOME DETENTION/MAR16-MAR25	JAYDEN/MAR22	04/21/22	72.00	260768
292-000-846.000	MILEAGE/IN HOME CARE-PROB	VINCENT WALLACE	HEYER/HOME DETENTION/MAR16-MAR25	JAYDEN/MAR22	04/21/22	35.10	260768
292-000-846.000	WAGE/IN HOME CARE-PROBATE	VINCENT WALLACE	HUMAN/HOME DETENTION/MAR16-MAR29	HUNTER/MAR22	04/21/22	120.00	260768
292-000-846.000	MILEAGE/IN HOME CARE-PROB	VINCENT WALLACE	HUMAN/HOME DETENTION/MAR16-MAR29	HUNTER/MAR22	04/21/22	128.70	260768
292-000-846.000	WAGE/IN HOME CARE-PROBATE	VINCENT WALLACE	WALTER/HOME DETENTION MAR16-MAR27	CHANCE/MAR22	04/21/22	108.00	260768
292-000-846.000	MILEAGE/IN HOME CARE-PROB	VINCENT WALLACE	WALTER/HOME DETENTION MAR16-MAR27	CHANCE/MAR22	04/21/22	284.31	260768

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 292 CHILD CARE FUND							
Dept 000							
Total For Dept 000						12,304.21	
Total For Fund 292 CHILD CARE FUND						12,304.21	
Fund 405 CAPITAL EQUIPMENT FUND							
Dept 000							
405-000-980.000	EQUIPMENT/FURNITURE	HUTSON INC	219822 CRTHOUSE/JOHN DEERE Z530 LAW	9447782	04/22/22	6,726.26	260801
405-000-980.000	EQUIPMENT/FURNITURE	CDW GOVERNMENT, INC.	11899357 SHERIFF/LVO C24 HDMI MONIT	P959250	04/27/22	187.63	260838
405-000-980.000	EQUIPMENT/FURNITURE	CDW GOVERNMENT, INC.	11899357 SHERIFF/POLYCOM G7500 BLUE	P971645	04/27/22	144.00	260838
405-000-980.000	EQUIPMENT/FURNITURE	CDW GOVERNMENT, INC.	11899357 SHERIFF/TRIPP SURGE STRP 7	P840095	04/27/22	19.89	260838
405-000-980.000	EQUIPMENT/FURNITURE	CDW GOVERNMENT, INC.	11899357 SHERIFF/POLYCOM STUDIO X30	V701177	04/27/22	1,285.55	260838
405-000-980.000	EQUIPMENT/FURNITURE	J EWING LLC	JAIL/POLYCOM VID SYSTM REMOTE INSTA	20220414	04/27/22	700.00	260843
405-000-981.000	VEHICLE PURCHASE	GORNO FORD, INC.	169397 SHERIFF/2022 FRD EXPLORER P.	H.9219	04/15/22	35,804.00	260592
405-000-984.000	COMPUTER EQUIPMENT	PRECISION DATA PRODUCT	MECO001/2 ACER MONITORS=SPARES	I0000585162	04/27/22	359.50	260859
Total For Dept 000						45,226.83	
Total For Fund 405 CAPITAL EQUIPMENT FUND						45,226.83	
Fund 508 PARK/RECREATION FUND							
Dept 000							
508-000-717.000	HEALTH INSURANCE	MECOSTA COUNTY TREASUR	PARKS/HEALTH INSURANCE/MAY	MAY/2022	04/25/22	7,100.03	3381
508-000-718.000	DENTAL, VISION, LIFE	MECOSTA COUNTY TREASUR	PARKS/HEALTH INSURANCE/MAY	MAY/2022	04/25/22	450.71	3381
508-000-728.000	PENS/OFFICE SUPPLIES	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN,GRAND TRAVRS,FC	9291/APR22	04/22/22	18.20	260792
508-000-728.000	PENS/OFFICE SUPPLIES	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN,GRAND TRAVRS,FC	9291/APR22	04/22/22	42.78	260792
508-000-742.000	ADMIN/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	124.03	260853
508-000-773.000	ZIPPR BAGS,TWIST TIE/SUPPI	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN,GRAND TRAVRS,FC	9291/APR22	04/22/22	60.98	260792
508-000-809.000	MPARKS CONFERENCE EXPENSES	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN,GRAND TRAVRS,FC	9291/APR22	04/22/22	324.80	260792
508-000-809.000	SALES TAX REFUND/CONFERENCE	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN,GRAND TRAVRS,FC	9291/APR22	04/22/22	(20.70)	260792
508-000-813.000	PROF.&CONTRACT SVCS/NON-EM	CITY OF BIG RAPIDS	00690 PARK COMM/IT SUPPORT/APR-JUN	0000013293	04/15/22	1,000.00	260571
508-000-822.000	ADMIN/TELEPHONE	CHARTER COMMUNICATIONS	8245 12 525 0019851 PARK COMM/APR10	0019851041022	04/22/22	149.97	260781
508-000-823.000	UTILITIES/REPAIR	DTE ENERGY	9100 220 79107 PARKS/ADMIN OFFICE/M	4020939007 03	04/15/22	471.03	260591
508-000-830.000	BOOKS/PRINTED MATERIAL	THE PIONEER GROUP	A0100819 PARKS/PN RULES ®ULATION	302311868	04/15/22	1,400.00	260603
508-000-830.000	COMPLIANCE POSTER/BOOKS/PF	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN,GRAND TRAVRS,FC	9291/APR22	04/22/22	16.74	260792
508-000-854.000	ADMIN/VEHICLE MAINTENANCE	PARIS AUTO SALES&SERVI	PARKS/2008 F250/CATALYTIC CNVRT,O2	34221	04/15/22	1,739.07	260602
508-000-854.000	ADMIN/VEHICLE MAINTENANCE	PARIS AUTO SALES&SERVI	PARKS/2003 F250/CATALYTIC CONVRT,R,G	34223	04/15/22	1,455.27	260602
508-000-854.000	ADMIN/VEHICLE MAINTENANCE	PARIS AUTO SALES&SERVI	PARKS/2020 GMC 1500/OIL CHANGE FULL	34397	04/22/22	69.99	260819
508-000-858.000	ADMIN/ON-LINE SERVICES	CHARTER COMMUNICATIONS	8245 12 525 0019851 PARK COMM/APR10	0019851041022	04/22/22	199.99	260781
508-000-882.000	FB HELP WANTED AD/MARKETING	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN,GRAND TRAVRS,FC	9291/APR22	04/22/22	42.92	260792
508-000-891.000	INDIRECT COST ALLOCATION	MECOSTA COUNTY TREASUR	PARKS/2020 COST ALLOCATN INSTLLMNT/	22-02	04/25/22	7,128.00	3379
Total For Dept 000						21,773.81	
Dept 002 BROWER PARK							
508-002-742.000	BROWER/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	80.73	260853
508-002-773.000	KEYBRD,MOUSE/SUPPLIES/MINC	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN,GRAND TRAVRS,FC	9291/APR22	04/22/22	19.98	260792
508-002-773.000	CLIP BRD,LAMINATE/SUPPLIES	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN,GRAND TRAVRS,FC	9291/APR22	04/22/22	69.00	260792
508-002-813.000	PROF.&CONTRACT SVCS/NON-EM	CONSUMERS ENERGY	3000 0002 8732 PARK COMM/BROWER LEA	9322503889	04/15/22	2,700.00	260572
508-002-823.000	BROWER/UTILITIES/REPAIR	CONSUMERS ENERGY	1000 3280 4666 PARKS/SUNNY ACRES/MA	201630259524	04/15/22	256.08	260581
508-002-823.000	BROWER/UTILITIES/REPAIR	CONSUMERS ENERGY	1000 3280 4229 PARKS/THE POINT/MAR1	201630259519	04/15/22	244.81	260582
508-002-823.000	BROWER/UTILITIES/REPAIR	CONSUMERS ENERGY	1000 3280 4393 PARKS/MARINA BTHHSE/I	201630259521	04/15/22	34.16	260583
508-002-823.000	BROWER/UTILITIES/REPAIR	CONSUMERS ENERGY	10000 8170 5905 PARKS/ART BARN/MAR1	201719262545	04/15/22	29.24	260584
508-002-823.000	BROWER/UTILITIES/REPAIR	CONSUMERS ENERGY	1000 3280 4484 PARKS/BROWER PRK/MAR	201630259522	04/15/22	244.81	260585
508-002-823.000	BROWER/UTILITIES/REPAIR	CONSUMERS ENERGY	1000 3280 4294 PARKS/W SUNNY ACRES/I	201630259520	04/15/22	244.81	260586
508-002-823.000	BROWER/UTILITIES/REPAIR	CONSUMERS ENERGY	1000 3280 4559 PARKS/THE PINES/MAR1	201630259523	04/15/22	278.61	260587
508-002-823.000	BROWER/UTILITIES/REPAIR	CONSUMERS ENERGY	1000 3268 4894 PARKS/BROWER MGR/MAR	201185378679	04/15/22	9.23	260588

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 508 PARK/RECREATION FUND							
Dept 002 BROWER PARK							
508-002-823.000	BROWER/UTILITIES/REPAIR	CONSUMERS ENERGY	1000 3280 4674 PARKS/BROWER OFF/MARI	201630259525	04/15/22	47.68	260589
508-002-830.000	COMPLIANCE POSTER/BOOKS/PF	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN, GRAND TRAVRS, FC	9291/APR22	04/22/22	16.74	260792
508-002-830.000	BROWER/BOOKS/PRINTED MATER	FERRIS PRINTING SERVIC	PARKS/Dragon TRAIL TRI-FOLD BROCHUR	14019/APR22	04/22/22	114.00	260797
508-002-849.000	GROUNDS MAINTENANCE	LOWE'S	9900 614692 4 PARKS/LUMBER&SCREWS	6924/APR22	04/15/22	244.75	260597
508-002-849.000	GROUNDS MAINTENANCE	MEDLER ELECTRIC CO.	2951 PARK COMM/30 AMP CIRCT BRKRS	S5008166.001	04/15/22	81.70	260600
508-002-849.000	BROWER/GROUNDS MAINTENANCE	RANDY'S PLUMBING & POR	PARKS/PRTBLE RSTRM-BRWR PRK DOCKING	FEB26-MAR25/22	04/15/22	215.00	260605
508-002-849.000	BROWER/GROUNDS MAINTENANCE	COOK'S TREE SERVICE	PARKS/REMOVE DANGEROUS TREES&BRANCH	APR15/2022	04/22/22	4,500.00	260789
Total For Dept 002 BROWER PARK						9,431.33	
Dept 013 SCHOOL SECTION							
508-013-773.000	SCHL SECT/SUPPLIES/MINOR E	MENARDS	32090251 PARKS/LNDRY BSKT, DTRGNT, GL	46248	04/15/22	97.14	260601
508-013-773.000	KEYBRD, MOUSE/SUPPLIES/MIN	C	FIRST NATIONAL BANK OM 3409 9291 ABEL/AMZN, GRAND TRAVRS, FC	9291/APR22	04/22/22	19.98	260792
508-013-773.000	CLIP BRD, LAMINATE/SUPPLIE	S	FIRST NATIONAL BANK OM 3409 9291 ABEL/AMZN, GRAND TRAVRS, FC	9291/APR22	04/22/22	41.00	260792
508-013-773.000	WHITE BOARD/SUPPLY/MINR E	C	FIRST NATIONAL BANK OM 3409 9291 ABEL/AMZN, GRAND TRAVRS, FC	9291/APR22	04/22/22	37.34	260792
508-013-773.010	SUPPLIES - RETAIL	LIVNFRESH	PARK COMM/CONCESSION RESALE ITEMS	1170	04/22/22	845.00	260803
508-013-812.000	SCHL SECTN/EMPLOYEE PHYSIC	SHMG OCCUPATIONAL HEAL	PARKS/PRE EMPLOY PHYSICAL-HOUSER	731477	04/15/22	65.00	260606
508-013-812.000	SCHL SECTN/EMPLOYEE PHYSIC	SHMG OCCUPATIONAL HEAL	PARKS/PRE EMPLOY PHYSICAL-MELVILLE	732965	04/15/22	65.00	260606
508-013-812.000	SCHL SECTN/EMPLOYEE PHYSIC	SHMG OCCUPATIONAL HEAL	PARKS/PRE EMPLOY PHYSICAL-MILLER	732991	04/15/22	65.00	260606
508-013-812.000	SCHL SECTN/EMPLOYEE PHYSIC	SHMG OCCUPATIONAL HEAL	PARKS/PRE EMPLOY PHYSICAL-WILL	732682	04/15/22	65.00	260606
508-013-823.000	SCHL SECTN/UTILITIES/REPAI	CONSUMERS ENERGY	1000 2601 1013 PARKS/SS-SRVCS BLDG/I	202787125072	04/15/22	105.60	260573
508-013-823.000	SCHL SECTN/UTILITIES/REPAI	CONSUMERS ENERGY	1000 2601 1369 PARKS/WAGONWHL/MAR03	202787125073	04/15/22	69.33	260574
508-013-823.000	SCHL SECTN/UTILITIES/REPAI	CONSUMERS ENERGY	1030 0012 4810 PARKS/NRTH SHLTR/MAR	201986232672	04/15/22	69.33	260575
508-013-823.000	SCHL SECTN/UTILITIES/REPAI	CONSUMERS ENERGY	1000 2601 1682 PARKS/HARDWOODS/MAR0	202787125074	04/15/22	262.54	260576
508-013-823.000	SCHL SECTN/UTILITIES/REPAI	CONSUMERS ENERGY	1000 2601 1914 PARKS/SS MAINT/MAR03	202787125075	04/15/22	29.94	260577
508-013-823.000	SCHL SECTN/UTILITIES/REPAI	CONSUMERS ENERGY	1000 2527 9199 PARKS/SS MANGER/MAR0	201452275739	04/15/22	11.66	260578
508-013-823.000	SCHL SECTN/UTILITIES/REPAI	CONSUMERS ENERGY	1000 2579 4320 PARKS/YOUTH CMP/MAR0	202342194685	04/15/22	69.33	260579
508-013-823.000	SCHL SECTN/UTILITIES/REPAI	CONSUMERS ENERGY	1000 8223 8690 PARKS/SWR DMP STATN/I	206702410439	04/15/22	29.24	260580
508-013-830.000	COMPLIANCE POSTER/BOOKS/PF	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN, GRAND TRAVRS, FC	9291/APR22	04/22/22	16.74	260792
508-013-830.000	SCHL SECTN/BOOKS/PRINTED M	FERRIS PRINTING SERVIC	PARKS/Dragon TRAIL TRI-FOLD BROCHUR	14019/APR22	04/22/22	68.00	260797
508-013-849.000	GROUNDS MAINTENANCE	LOWE'S	9900 614692 4 PARKS/LUMBER&SCREWS	6924/APR22	04/15/22	190.08	260597
508-013-849.000	GROUNDS MAINTENANCE	MEDLER ELECTRIC CO.	2951 PARK COMM/30 AMP CIRCT BRKRS	S5008166.001	04/15/22	81.70	260600
508-013-858.000	ON-LINE SERVICES	CHARTER COMMUNICATIONS	8245 12 530 0061614 PARK COMM/APR06	0061614040622	04/15/22	950.00	260570
Total For Dept 013 SCHOOL SECTION						3,253.95	
Dept 022 PARIS PARK							
508-022-742.000	PARIS/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	90.11	260853
508-022-773.000	BROWER/SUPPLIES/MINOR EQUI	MENARDS	32090251 PARKS/LNDRY BSKT, DTRGNT, GL	46248	04/15/22	94.85	260601
508-022-773.000	PARIS/SUPPLIES/MINOR EQUI	MENARDS	32090251 PARKS/LNDRY BSKT, DTRGNT, GL	46248	04/15/22	100.85	260601
508-022-773.000	CLIP BRD, LAMINATE/SUPPLIE	S	FIRST NATIONAL BANK OM 3409 9291 ABEL/AMZN, GRAND TRAVRS, FC	9291/APR22	04/22/22	12.96	260792
508-022-812.000	PARIS/EMPLOYEE PHYSICALS	SHMG OCCUPATIONAL HEAL	PARKS/PRE EMPLOY PHYSICAL-THARP	731707	04/15/22	65.00	260606
508-022-812.000	PARIS/EMPLOYEE PHYSICALS	SHMG OCCUPATIONAL HEAL	PARKS/PRE EMPLOY PHYSICAL-TOLLES	731716	04/15/22	65.00	260606
508-022-830.000	COMPLIANCE POSTER/BOOKS/PF	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN, GRAND TRAVRS, FC	9291/APR22	04/22/22	16.74	260792
508-022-830.000	PARIS/BOOKS/PRINTED MATER	FERRIS PRINTING SERVIC	PARKS/Dragon TRAIL TRI-FOLD BROCHUR	14019/APR22	04/22/22	23.35	260797
508-022-849.000	GROUNDS MAINTENANCE	BIG RAPIDS FARM & GARD	PARKS/FISH FOOD X6	690799	04/22/22	303.00	260778
Total For Dept 022 PARIS PARK						771.86	
Dept 030 MERRILL							
508-030-773.000	MERRILL/SUPPLIES/MINOR EQUI	MENARDS	32090251 PARKS/LNDRY BSKT, DTRGNT, GL	46248	04/15/22	114.53	260601
508-030-773.000	CLIP BRD, LAMINATE/SUPPLIE	S	FIRST NATIONAL BANK OM 3409 9291 ABEL/AMZN, GRAND TRAVRS, FC	9291/APR22	04/22/22	17.00	260792
508-030-812.000	MERRILL/EMPLOYEE PHYSICALS	SHMG OCCUPATIONAL HEAL	PARKS/PRE EMPLOY PHYSICAL-BLANZY	731704	04/15/22	65.00	260606
508-030-812.000	MERRILL/EMPLOYEE PHYSICALS	SHMG OCCUPATIONAL HEAL	PARKS/PRE EMPLOY PHYSICAL-TILTON	732963	04/15/22	65.00	260606
508-030-822.000	MERRILL-GORELL/TELEPHONE	FRONTIER	989--382-7158-030212-5 PARKS/APR10-I	9893827158	04/22/22	54.15	260796
508-030-830.000	COMPLIANCE POSTER/BOOKS/PF	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN, GRAND TRAVRS, FC	9291/APR22	04/22/22	16.74	260792

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GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 508 PARK/RECREATION FUND							
Dept 030 MERRILL							
508-030-830.000	MERRILL-GORELL/BOOKS/PRINT	FERRIS PRINTING SERVIC	PARKS/Dragon Trail Tri-Fold Brochure	14019/APR22	04/22/22	28.00	260797
508-030-849.000	MERRILL-GORELL/GROUNDS MAINT	COOK'S TREE SERVICE	PARKS/REMOVE DANGEROUS TREES&BRANCH	APR15/2022	04/22/22	3,500.00	260789
Total For Dept 030 MERRILL						3,860.42	
Dept 031 TUBBS							
508-031-849.000	GROUNDS MAINTENANCE	FIRST NATIONAL BANK	1046 4715 MILLIGAN/CITY OF BR	4715/APR22	04/20/22	55.62	260638
508-031-849.000	GROUNDS MAINTENANCE	FIRST NATIONAL BANK	1046 4715 MILLIGAN/CITY OF BR	4715/APR22	04/20/22	38.00	260638
Total For Dept 031 TUBBS						93.62	
Dept 033 HAYMARSH							
508-033-773.000	WHITE BOARD/SUPPLIES/MINOR	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN, GRAND TRAVRS, FC	9291/APR22	04/22/22	37.34	260792
508-033-849.000	GROUNDS MAINTENANCE	FIRST NATIONAL BANK	1046 4715 MILLIGAN/CITY OF BR	4715/APR22	04/20/22	27.81	260638
Total For Dept 033 HAYMARSH						65.15	
Dept 050 SHOP							
508-050-717.000	HEALTH INSURANCE	MECOSTA COUNTY TREASUR	PARKS/HEALTH INSURANCE/MAY	MAY/2022	04/25/22	1,245.62	3381
508-050-718.000	DENTAL, VISION, LIFE	MECOSTA COUNTY TREASUR	PARKS/HEALTH INSURANCE/MAY	MAY/2022	04/25/22	76.12	3381
508-050-742.000	SHOP/GAS/FUEL	MECOSTA COUNTY ROAD CO	DEPARTMENT FUEL USAGE/APR11-APR25	3549	04/27/22	230.29	260853
508-050-812.000	SHOP/EMPLOYEE PHYSICALS	SHMG OCCUPATIONAL HEAL	PARKS/PRE EMPLOY PHYSICAL-VANWAGNER	733056	04/15/22	65.00	260606
508-050-853.000	LOG SPLITTER/EQUIPMENT REPAIR	FIRST NATIONAL BANK OM	3409 9291 ABEL/AMZN, GRAND TRAVRS, FC	9291/APR22	04/22/22	125.00	260792
508-050-854.000	SHOP/VEHICLE MAINTENANCE	PARIS AUTO SALES&SERVI	PARKS/2008 F250/WINDSHLD REPLCMNT	34319	04/15/22	255.00	260602
Total For Dept 050 SHOP						1,997.03	
Dept 060 DAVIS BRIDGE PARK							
508-060-813.000	PROF.&CONTRACT SVCS/NON-EMP	PREIN & NEWHOF	PARK COMM/DVS BRDGE ERSN CNTRL/FEB2	67158	04/15/22	3,537.00	260604
508-060-849.000	GROUNDS MAINTENANCE	FIRST NATIONAL BANK	1046 4715 MILLIGAN/CITY OF BR	4715/APR22	04/20/22	27.81	260638
Total For Dept 060 DAVIS BRIDGE PARK						3,564.81	
Total For Fund 508 PARK/RECREATION FUND						44,811.98	
Fund 516 DELIQUENT TAX REVOLVING							
Dept 000							
516-000-088.010	FORFEITURE RECORDING FEE	MECOSTA CO. REGISTER O	FORFEITURE MARCH31 (474&83)	MAR/2022	04/25/22	14,220.00	3374
516-000-214.000	DUE TO OTHER FUNDS	MECOSTA COUNTY	2021 DLQ TAXES-DRAIN SPECIAL ASSESS	2021	04/25/22	9,088.73	3372
516-000-222.000	REGISTER OF DEEDS/DUE TO C	MECOSTA CO. REGISTER O	FORFEITURE MARCH31 (474&83)	MAR/2022	04/25/22	2,490.00	3374
516-000-223.000	DLQ TAXES PRIOR YEAR ADJ/I	BIG RAPIDS TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	1,276.84	260777
516-000-223.000	BARRYTON DIST LIBRY %/DUE	CHIPPEWA TOWNSHIP	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	5,262.47	260784
516-000-223.000	DUE TO LIBRARIES	CITY OF BIG RAPIDS	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	8,650.96	260787
516-000-223.000	DLQ TAXES PRIOR YEAR ADJ/I	FORK TOWNSHIP	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	8,073.94	260795
516-000-223.000	DUE TO LIBRARIES	MORTON TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	7,519.71	260816
516-000-223.000	HINTON/DUE TO LIBRARIES	TAMARACK PUBLIC LIBRAR	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	1,103.66	260828
516-000-223.000	MILLBROOK/DUE TO LIBRARIES	TAMARACK PUBLIC LIBRAR	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	27.87	260828
516-000-223.000	DUE TO LIBRARIES	WHEATLAND TOWNSHIP	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	5,571.78	260831
516-000-225.000	DUE TO SCHOOLS	BIG RAPIDS PUBLIC SCHO	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	253,366.80	260779
516-000-225.000	DUE TO SCHOOLS	CHIPPEWA HILLS SCHOOL	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	293,965.97	260782
516-000-225.000	DUE TO SCHOOLS	EVART PUBLIC SCHOOLS	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	11,506.41	260791
516-000-225.000	DUE TO SCHOOLS	LAKEVIEW COMMUNITY SCH	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	17,989.55	260802
516-000-225.000	DUE TO SCHOOLS	MOISD	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	459,377.15	260812
516-000-225.000	DUE TO SCHOOLS	MONTABELLA COMMUNITY S	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	4,705.39	260813
516-000-225.000	DUE TO SCHOOLS	MONTCALM INTERMEDIATE	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	11,407.50	260814
516-000-225.000	DUE TO SCHOOLS	MONTCALM COMMUNITY COL	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	6,178.89	260815
516-000-225.000	DUE TO SCHOOLS	MORLEY-STANWOOD COMM.	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	163,632.41	260817
516-000-225.000	DUE TO SCHOOLS	REED CITY PUBLIC SCHOO	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	30,479.94	260820

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Fund 516 DELIQUENT TAX REVOLVING							
Dept 000							
516-000-226.000	DLQ SPECIAL ASSESSMENT/DUE	AETNA TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	700.00	260775
516-000-226.000	DLQ TAXES PRIOR YEAR ADJ/I	AETNA TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	8,665.20	260775
516-000-226.000	DUE TO TOWNSHIPS	AUSTIN TOWNSHIP	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	4,943.59	260776
516-000-226.000	DLQ SPECIAL ASSESSMNT/DUE	BIG RAPIDS TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	437.75	260777
516-000-226.000	DLQ TAXES PRIOR YEAR ADJ/I	BIG RAPIDS TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	28,422.78	260777
516-000-226.000	DUE TO TOWNSHIPS	CHIPPEWA TOWNSHIP	2021 DLQ SPECIAL ASSESSMENTS	2021	04/22/22	40,226.99	260783
516-000-226.000	DUE TO TOWNSHIPS	CHIPPEWA TOWNSHIP	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	18,689.61	260783
516-000-226.000	DLQ SPECIAL ASSESSMNTS/DUE	COLFAX TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	194.81	260788
516-000-226.000	DLQ TAXES W/PRIOR YEAR ADJ	COLFAX TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	3,826.97	260788
516-000-226.000	DUE TO TOWNSHIPS	DEERFIELD TOWNSHIP	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	3,490.38	260790
516-000-226.000	DLQ SPECIAL ASSESSMNT/DUE	FORK TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	2,906.77	260794
516-000-226.000	DLQ TAXES PRIOR YEAR ADJ/I	FORK TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	38,372.63	260794
516-000-226.000	DUE TO TOWNSHIPS	GRANT TOWNSHIP	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	2,594.18	260798
516-000-226.000	DLQ SPECIAL ASSESSMENT/DUE	GREEN CHARTER TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	1,700.50	260799
516-000-226.000	DLQ TAXES WITH PRIOR ADJS	GREEN CHARTER TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	8,850.83	260799
516-000-226.000	DUE TO TOWNSHIPS	HINTON TOWNSHIP	2021 DLQ TAXES PRIOR YEAR ADJUSTMEN	2021	04/22/22	3,505.84	260800
516-000-226.000	DLQ SPECIAL ASSESSMENT/DUE	MARTINY TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	5,591.65	260804
516-000-226.000	DLQ TAXES PRIOR YEAR ADJ/I	MARTINY TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	7,995.72	260804
516-000-226.000	DUE TO TOWNSHIPS	MECOSTA TOWNSHIP	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	15,780.83	260805
516-000-226.000	DUE TO TOWNSHIPS	MILLBROOK TOWNSHIP	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	5,439.59	260810
516-000-226.000	DLQ SPECIAL ASSESSMENTS/DUE	MORTON TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	8,508.51	260816
516-000-226.000	DLQ TAXES WITH PRIOR YEAR	MORTON TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	29,944.98	260816
516-000-226.000	DLQ SPECIAL ASSESSMENT/DUE	SHERIDAN TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	555.95	260827
516-000-226.000	DLQ TAXES PRIOR YEAR ADJ/I	SHERIDAN TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	11,204.10	260827
516-000-226.000	DLQ SPECIAL ASSESSMENT/DUE	WHEATLAND TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	2,751.64	260830
516-000-226.000	DLQ TAXES PRIOR YEAR ADJ/I	WHEATLAND TOWNSHIP	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	18,080.34	260830
516-000-227.000	DUE TO VILLAGES/CITY	CITY OF BIG RAPIDS	2020 DLQ TAXES WITH PRIOR YEAR ADJU	2020	04/22/22	142,865.26	260785
516-000-227.000	DLQ SPECIAL ASSESS/DUE TO	CITY OF BIG RAPIDS	2021 DLQ TAXES & SPECIAL ASSESSMENT	2021	04/22/22	8,511.26	260786
516-000-228.000	DUE TO STATE OF MICHIGAN	STATE OF MICHIGAN	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	299,799.45	260809
516-000-228.020	DUE TO MICHIGAN AG & RURAI	STATE OF MICHIGAN	2021 DLQ QUALIFIED FOREST PROGRM CO	2021	04/22/22	256.58	260806
516-000-237.000	DUE TO TRANSIT AUTHORITY	MECOSTA-OSCEOLA	2021 DLQ TAXES WITH PRIOR YEAR ADJU	2021	04/22/22	39,802.12	260811
516-000-728.000	DEED CERT STAMP/OFFICE SUI	FIRST NATIONAL BANK	4380 2808 S EARNEST/RUBBERSTAMPS.CO	2808/APR22	04/20/22	64.42	260632
Total For Dept 000						2,080,577.20	
Total For Fund 516 DELIQUENT TAX REVOLVING						2,080,577.20	
Fund 517 AUDIT OF PRINCIPAL RESIDENCE EXEMPTION							
Dept 000							
517-000-821.000	POSTAGE	MECOSTA CO. TREASURER	COURTHOUSE POSTAGE METER/MARCH	MAR/2022	04/25/22	1.06	3384
517-000-855.000	ADDRESS LOOK UP/SOFTWARE	FIRST NATIONAL BANK	5153 4657 S.KIANDER/BEEN VERIFIED	4657/APR22	04/20/22	26.89	260634
Total For Dept 000						27.95	
Total For Fund 517 AUDIT OF PRINCIPAL RESIDENCE E:						27.95	
Fund 677 HEALTH BENEFITS INSURANCE FUND							
Dept 000							
677-000-717.000	HEALTH INSURANCE	BLUE CARE NETWORK	00190337-0001/MEDICAL/MEDICAL/MAY	220980009497	04/20/22	181,052.06	260612
677-000-717.000	HEALTH INSURANCE	BLUE CARE NETWORK	00190337-0002/MEDICAL/MAY	220980024058	04/27/22	358.25	260834
677-000-718.000	DENTAL, VISION, LIFE	DELTA DENTAL	0078370002/DENTAL/MAY	RIS0004120492	04/15/22	339.83	260590
677-000-718.000	DENTAL, VISION, LIFE	DELTA DENTAL	0078370001/DENTAL/MAY	RIS0004120491	04/15/22	10,815.66	260590
677-000-718.000	DENTAL, VISION, LIFE	BLUE CROSS BLUE SHIELD	007016540/VISION/MAY	007016540/0003	04/20/22	86.88	260610
677-000-718.000	DENTAL, VISION, LIFE	BLUE CROSS BLUE SHIELD	007016540/VISION/MAY	007016540/0000	04/20/22	2,187.59	260611
677-000-718.000	DENTAL, VISION, LIFE	MUTUAL OF OMAHA	G000BN5T/LIFE INSURANCE COVERAGE/MA	001351814760	04/27/22	382.95	260856

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Fund 677 HEALTH BENEFITS INSURANCE FUND							
Dept 000							
Total For Dept 000						195,223.22	
Total For Fund 677 HEALTH BENEFITS INSURANCE FUND						195,223.22	
Fund 701 TRUST & AGENCY FUND							
Dept 000							
701-000-228.060	DUE TO STATE/PROBATE SHARE	STATE OF MICHIGAN	PROBATE COURT/FILING FEES/MARCH	18THPC/APR22	04/20/22	1,264.18	260630
701-000-228.200	DUE STATE/CONSERVATION FEE	STATE OF MICHIGAN	DISTRICT COURT/FILING FEES/MARCH	77THDC/APR22	04/20/22	245.00	260629
701-000-228.300	DUE STATE/DRIVER LICENS/RE	STATE OF MICHIGAN	DISTRICT COURT/FILING FEES/MARCH	77THDC/APR22	04/20/22	210.00	260629
701-000-228.370	DUE STATE/CRIME VICTIM RI	STATE OF MICHIGAN	DISTRICT COURT/FILING FEES/MARCH	77THDC/APR22	04/20/22	5,002.25	260629
701-000-228.420	DUE STATE/STATE COURT FUNI	STATE OF MICHIGAN	DISTRICT COURT/FILING FEES/MARCH	77THDC/APR22	04/20/22	300.00	260629
701-000-228.420	DUE STATE/STATE COURT FUNI	STATE OF MICHIGAN	PROBATE COURT/FILING FEES/MARCH	18THPC/APR22	04/20/22	120.00	260630
701-000-228.560	DUE TO STATE-ELECTRONIC FI	STATE OF MICHIGAN	DISTRICT COURT/FILING FEES/MARCH	77THDC/APR22	04/20/22	640.00	260629
701-000-228.560	DUE TO STATE-ELECTRONIC FI	STATE OF MICHIGAN	PROBATE COURT/FILING FEES/MARCH	18THPC/APR22	04/20/22	100.00	260630
701-000-228.570	JUROR COMP. REIMBURSEMENT	STATE OF MICHIGAN	DISTRICT COURT/FILING FEES/MARCH	77THDC/APR22	04/20/22	235.00	260629
701-000-228.580	DUE TO STATE/CIVIL FILING	STATE OF MICHIGAN	DISTRICT COURT/FILING FEES/MARCH	77THDC/APR22	04/20/22	2,352.00	260629
701-000-228.580	DUE TO STATE/CIVIL FILING	STATE OF MICHIGAN	PROBATE COURT/FILING FEES/MARCH	18THPC/APR22	04/20/22	600.00	260630
701-000-228.590	DUE TO STATE/JUSTICE SYSTE	STATE OF MICHIGAN	DISTRICT COURT/FILING FEES/MARCH	77THDC/APR22	04/20/22	11,454.00	260629
701-000-228.610	DUE STATE/CORRT. OFFICER 1	STATE OF MICHIGAN	SHERIFF/LCOT/JAN-MAR	1ST QTR/2022	04/22/22	424.00	260808
701-000-228.610	DUE STATE/CORRT. OFFICER 1	MELISSA CHRZANOWSKI	SHERIFF/REIMBURSE BOOKING FEE	101105813	04/22/22	2.00	260829
701-000-228.710	DUE TO LARA - INDIGENT DE	STATE OF MICHIGAN	DISTRICT COURT/FILING FEES/MARCH	77THDC/APR22	04/20/22	1,608.90	260629
701-000-230.010	DUE TO SHERIFF/RANDALL JEN	MECOSTA COUNTY SHERIFF	CIRCUIT COURT/DNA FEES/MARCH	49THCC/MAR22	04/25/22	15.00	3375
701-000-230.010	DUE TO SHERIFF/SCOTT SMITH	MECOSTA COUNTY SHERIFF	CIRCUIT COURT/DNA FEES/MARCH	49THCC/MAR22	04/25/22	15.00	3375
701-000-230.010	DUE TO SHERIFF/JACOB BAUM	MECOSTA COUNTY SHERIFF	CIRCUIT COURT/DNA FEES/MARCH	49THCC/MAR22	04/25/22	15.00	3375
701-000-265.040	49THCC APPEARANCE BONDS P	TAYLOR HAGEL	BOND RELEASE/TAYLOR HAGEL	CASE#21-10224	04/20/22	644.00	260614
701-000-265.040	49THCC APPEARANCE BONDS P	PENELOPE WADE	BOND RELEASE/JENNIFER HURD	CASE#21-10313	04/22/22	500.00	260780
701-000-265.040	49THCC APPEARANCE BONDS P	JAYLEN MANSFIELD	BOND RELEASE/JAYLEN MANSFIELD	CASE#22-10431	04/27/22	3,000.00	260835
701-000-271.000	RESTITUTIONS PAYABLE	MECOSTA COUNTY COMMUNI	RESTITUTION FROM KATHLEEN HYLTON	CASE#20-09985	04/25/22	277.50	3376
701-000-271.000	RESTITUTIONS PAYABLE	MECOSTA COUNTY SHERIFF	RESTITUTION FROM MAURICE HARRINGTON	CASE#17-08951	04/25/22	26.25	3377
701-000-271.000	RESTITUTIONS PAYABLE	MECOSTA COUNTY SHERIFF	RESTITUTION FROM WILLIAM LENNOX III	CASE#19-09740	04/25/22	25.00	3378
701-000-271.020	RESTITUTIONS PAYABLE (PROF	PATRICIA FURGASON	RESTITUTION FROM CODY DAVIS	CASE#21-06695	04/22/22	20.00	260822
701-000-271.020	RESTITUTIONS PAYABLE (PROF	KRAIG MARTIN	RESTITUTION FROM A MARTIN	CASE#21-06684	04/22/22	225.00	260823
701-000-271.020	RESTITUTIONS PAYABLE (PROF	ST. MARY'S PARISH	RESTITUTION FROM J LUCCIO	CASE#17-06395	04/22/22	20.00	260824
701-000-271.020	RESTITUTIONS PAYABLE (PROF	JOHN HULL	RESTITUTION FROM THOMAS HUSTED	CASE#18-06487	04/22/22	212.50	260825
701-000-271.020	RESTITUTIONS PAYABLE (PROF	STEVE LOBERT	RESTITUTION FROM DAKOTA BEEMER	CASE#11-05768	04/22/22	25.00	260826
701-000-275.000	OVERPAYMENTS OR REFUNDS	ISABELLA COUNTY TREASU	JAKOB BILLINGS CPL APPLICATION/DOES:	APR19/2022	04/20/22	26.00	260628
701-000-275.000	TAX OVERPAYMENTS & DUP. P	SILVERHAWK HOUSING, LL	OVERPAYMENT ON 2021 TAXES	05-072-013-000	04/22/22	848.61	260821
701-000-285.010	TETHER DEPOSITS PAYABLE	ANGELIEQUE ABLIN	TETHER DEPOSIT RETURN	APR11/2022	04/27/22	25.00	260876
701-000-285.010	TETHER DEPOSITS PAYABLE	SHAWN BOUCK	TETHER DEPOSIT RETURN	APR25/2022	04/27/22	25.00	260877
Total For Dept 000						30,502.19	
Total For Fund 701 TRUST & AGENCY FUND						30,502.19	
Fund 757 BROOMFIELD TRUST							
Dept 000							
757-000-835.000	SOCIAL WELFARE	ANGELS OF ACTION	2022 GRANT MONEY FOR MILK PROGRAM	APR13			

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GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 801 DRAIN FUND							
Dept 000							
801-000-990.000	DEBT SERVICE-PRINCIPLE	HIGHPOINT COMMUNITY	BA 28071 DRAIN/BRADY LAKE DAM PMT#1	LOAN28071	04/27/22	11,000.00	260848
801-000-990.000	DEBT SERVICE-PRINCIPLE	HIGHPOINT COMMUNITY	BA 21767 DRAIN/CULP DRAINAGE LOAN PMT#	LOAN21767	04/27/22	13,266.67	260848
801-000-991.000	DEBT SVC INT.	HIGHPOINT COMMUNITY	BA 28071 DRAIN/BRADY LAKE DAM PMT#1	LOAN28071	04/27/22	1,574.84	260848
801-000-991.000	DEBT SVC INT.	HIGHPOINT COMMUNITY	BA 21767 DRAIN/CULP DRAINAGE LOAN PMT#	LOAN21767	04/27/22	4,126.91	260848
Total For Dept 000						29,968.42	
Total For Fund 801 DRAIN FUND						29,968.42	

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GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amountcheck #
			Fund Totals:			
			Fund 101 GENERAL OPERATING FUND			195,645.66
			Fund 210 EMERGENCY MEDICAL SERVICES			94,281.86
			Fund 214 DISTRICT COURT CASEFLOW MANA			2,494.90
			Fund 215 FRIEND OF THE COURT FUND			8,272.34
			Fund 216 PROSECUTOR'S DRUG FORFEITURE			479.79
			Fund 249 BUILDING DEPARTMENT			16,879.49
			Fund 259 CONCEALED PISTOL LICENSING			78.97
			Fund 260 MICHIGAN INDIGENT DEFENSE CO			27,117.53
			Fund 262 CORRECTIONS OFFICER TRAINING			310.00
			Fund 264 JAIL MAINTENANCE FUND			16,006.09
			Fund 267 COMMUNITY CORRECTIONS PROGRA			2,484.49
			Fund 268 PROSECUTOR DEFERRAL PROGRAM			53.46
			Fund 269 LAW LIBRARY FUND			2,063.52
			Fund 273 COMMISSION ON AGING MEALS			5,877.99
			Fund 274 COMMISSION ON AGING FUND			20,708.46
			Fund 287 PA 302 LAW ENFORCMENT TRAINI			300.00
			Fund 289 SECONDARY ROAD PATROL FUND			126.35
			Fund 292 CHILD CARE FUND			12,304.21
			Fund 405 CAPITAL EQUIPMENT FUND			45,226.83
			Fund 508 PARK/RECREATION FUND			44,811.98
			Fund 516 DELIQUENT TAX REVOLVING			2,080,577.20
			Fund 517 AUDIT OF PRINCIPAL RESIDENCE			27.95
			Fund 677 HEALTH BENEFITS INSURANCE FU			195,223.22
			Fund 701 TRUST & AGENCY FUND			30,502.19
			Fund 757 BROOMFIELD TRUST			5,713.00
			Fund 801 DRAIN FUND			29,968.42
			Total For All Funds:			2,837,535.90

COUNTY OF MECOSTA

Invoices to be paid by Paper Check

BOARD OF COMMISSION MEETING MAY 05, 2022

# of Invoices: 157	TOTALS:	81,307.05
# of Credit Memos: 3	TOTALS:	(1,036.89)
157 INVOICES TOTALING:		\$80,270.16

157 INVOICES TOTALING: \$80,270.16 ARE RECOMMENDED TO BE PAID

--- TOTALS BY FUND ---

101 - GENERAL OPERATING FUND	24,562.69
210 - EMERGENCY MEDICAL SERVICES	4,891.08
214 - DISTRICT COURT CASEFLOW MANAGEMENT	184.55
249 - BUILDING DEPARTMENT	3,652.41
260 - MICHIGAN INDIGENT DEFENSE COMMISSION FUND	17,816.10
262 - CORRECTIONS OFFICER TRAINING FUND	1,275.00
267 - COMMUNITY CORRECTIONS PROGRAM	55.58
269 - LAW LIBRARY FUND	79.04
273 - COMMISSION ON AGING MEALS	5,436.98
274 - COMMISSION ON AGING FUND	830.67
292 - CHILD CARE FUND	11,821.06
405 - CAPITAL EQUIPMENT FUND	735.00
516 - DELINQUENT TAX REVOLVING	4,430.00
646 - EQUALIZATION REVOLVING FUND	4,500.00

--- TOTALS BY DEPT/ACTIVITY ---

000 -	55,707.47
101 - BOARD OF COMMISSIONERS	7,953.89
131 - 49TH CIRCUIT COURT	615.54
136 - 77TH DISTRICT COURT	1,237.93
148 - 18TH PROBATE COURT	580.00
149 - PROBATE COURT JUVENILE DIVISION	7,115.09
153 - DISTRICT COURT PROBATION	315.00
215 - COUNTY CLERK	139.23
235 - MIMEO & PHOTOCOPY	267.75
253 - COUNTY TREASURER	2,242.00
265 - COURTHOUSE/BLDG/GROUNDS	780.01
266 - CORPORATION COUNSEL	1,824.40
267 - PROSECUTING ATTORNEY	13.51
302 - LAW ENFORCEMENT/ROAD PATROL	450.10
682 - VETERANS AFFAIRS	543.15
721 - PLANNING COMMISSION	485.09

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 101 GENERAL OPERATING FUND							
Dept 101 BOARD OF COMMISSIONERS							
101-101-810.000	TRAVEL/MILEAGE EXPENSE	LINDA HOWARD	REIMBURSE 144 MILES/TWP MTG,WCMCA,D	APR06-APR26/22	05/05/22	84.24	
101-101-810.000	TRAVEL/MILEAGE EXPENSE	WENDY NYSTROM	REIMBURSE 90 MILES-WMCA	APR25/2022	05/05/22	52.65	
101-101-826.000	AP/DATA PROCESSING/MICROFIBS & A SOFTWARE		MECOSTACO/ANNUAL SRVC/SUPPORT FEE/M	140612	05/05/22	2,128.00	
101-101-826.000	GL/DATA PROCESSING/MICROFIBS & A SOFTWARE		MECOSTACO/ANNUAL SRVC/SUPPORT FEE/M	140612	05/05/22	2,657.00	
101-101-826.000	PAYROLL/DATA PROCESSING/MIBS & A SOFTWARE		MECOSTACO/ANNUAL SRVC/SUPPORT FEE/M	140612	05/05/22	3,032.00	
Total For Dept 101 BOARD OF COMMISSIONERS						7,953.89	
Dept 131 49TH CIRCUIT COURT							
101-131-804.020	APPOINTED ATTORNEY/APPEAL	CHARLES B COVELLO	J HOLTON/11.9 HRS,PHONE CALLS,POSTA	49THCC/21-10142	05/05/22	615.54	
Total For Dept 131 49TH CIRCUIT COURT						615.54	
Dept 136 77TH DISTRICT COURT							
101-136-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL 58092	77DC/CREDIT FOR FORM,P/OUT,4P	C2296163-0	05/05/22	(280.01)	
101-136-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL 58092	77TH DC/VERTCL FILES,TONER	2340915-0	05/05/22	214.82	
101-136-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL 58092	77TH DC/LBLS,ENVLPES,PENS, TA	2346704-0	05/05/22	129.24	
101-136-728.000	OFFICE SUPPLIES	TARGET INFORMATION MAN 77TH DC/SML CLMS,SUMMNS,NOT TO QUIT		291352	05/05/22	99.01	
101-136-813.000	PROF.&CONTRACT SVCS/NON-EM	INTEGRITY BUSINESS SOL 58902	77TH DC/SANITIZER,DISINF WIPE	2340930-0	05/05/22	205.30	
101-136-813.000	PROF.&CONTRACT SVCS/NON-EM	INTEGRITY BUSINESS SOL 58092	77TH DC/COVID TESTS	2345203-0	05/05/22	149.75	
101-136-822.000	2020/TELEPHONE	JUDGE PETER M. JAKLEVI	REIMBURSE EFAX MNTHLY CHARGS-APR202	NOV20-APR22	05/05/22	79.98	
101-136-822.000	2021/TELEPHONE	JUDGE PETER M. JAKLEVI	REIMBURSE EFAX MNTHLY CHARGS-APR202	NOV20-APR22	05/05/22	479.88	
101-136-822.000	2022/TELEPHONE	JUDGE PETER M. JAKLEVI	REIMBURSE EFAX MNTHLY CHARGS-APR202	NOV20-APR22	05/05/22	159.96	
Total For Dept 136 77TH DISTRICT COURT						1,237.93	
Dept 148 18TH PROBATE COURT							
101-148-804.000	APPOINTED ATTORNEY	BRENT H GREEN	G BRACKEN/PETITION FOR MNTL HEALTH	18THPC/12-180	05/05/22	110.00	
101-148-804.000	APPOINTED ATTORNEY	CHERYL STERLING	L EZELL/EVIDENTIARY HEARING	18THPC/22-2358	05/05/22	125.00	
101-148-804.000	APPOINTED ATTORNEY	SAGINAW COUNTY PROBATE	G CORDOVA/DEFERRAL CONFERENCE	18THPC/22-2371	05/05/22	75.00	
101-148-804.000	APPOINTED ATTORNEY	THOMAS E PERRY	L THOMPSON/DEFERRAL CONFERENCE	18THPC/13-320	05/05/22	120.00	
101-148-809.000	CONFERENCE EXPENSES	TYLER THOMPSON	REIMBURSE 60% MPJA CONF EXP 2022	JUN26-JUN29/22	05/05/22	150.00	
Total For Dept 148 18TH PROBATE COURT						580.00	
Dept 149 PROBATE COURT JUVENILE DIVISION							
101-149-804.000	APPOINTED ATTORNEY	CHERYL STERLING	HUBBARD MINORS/RVW HEARING,MTG	49CCFAM/22-6753	05/05/22	225.00	
101-149-804.000	APPOINTED ATTORNEY	CHERYL STERLING	D THORSON/FTM	49CCFAM/21-6716	05/05/22	100.00	
101-149-804.000	APPOINTED ATTORNEY	CHERYL STERLING	D OUTMAN/FTM	49CCFAM/19-6569	05/05/22	100.00	
101-149-804.000	APPOINTED ATTORNEY	CHERYL STERLING	E ECKERT/RSLVD,FTM,MTGS W/MINR CLIE	49CCFAM/12-5865	05/05/22	500.00	
101-149-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	J HUBBARD/FTM,DISPOSITION	49CCFAM/22-6753	05/05/22	400.00	
101-149-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	K SNYDER/FTM, HEARING	49CCFAM/21-6724	05/05/22	175.00	
101-149-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	J STRATZ/MOTION PREP,HEARING	49CCFAM/21-6719	05/05/22	150.00	
101-149-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	K SELBY/HEARING	49CCFAM/21-6717	05/05/22	75.00	
101-149-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	W ECKERT/HEARING	49CCFAM/12-5865	05/05/22	75.00	
101-149-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	L WEBB/MOTION PREP,HEARING,MOTION	49CCFAM/20-6653	05/05/22	225.00	
101-149-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	BUMSTEAD MINORS/HEARING PRE TRIAL	49CCFAM/21-6679	05/05/22	225.00	
101-149-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	BROUGHAM/CAMPBELL/FTM, RVW HEARING	49CCFAM/20-6647	05/05/22	175.00	
101-149-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	VANHAAREN/THORSON/CONTINUED HEARING	49CCFAM/21-6716	05/05/22	150.00	
101-149-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	GRASMAN/FTM	49CCFAM/19-6573	05/05/22	100.00	
101-149-804.000	APPOINTED ATTORNEY	STACY FLANERY	E JEHNZEN/REVIEW HEARING	49CCFAM/21-6705	05/05/22	75.00	
101-149-804.000	APPOINTED ATTORNEY	STACY FLANERY	M WEBB/HEARINGS&FTM	49CCFAM/20-6653	05/05/22	175.00	
101-149-804.000	APPOINTED ATTORNEY	STACY FLANERY	WOODBURY MINORS/RVW HEARING,MEETING	49CCFAM/06-4997	05/05/22	125.00	
101-149-804.000	APPOINTED ATTORNEY	STACY FLANERY	M KUBITSKEY/RVW HEARINGADDTNL TRIAL	49CCFAM/20-6612	05/05/22	250.00	
101-149-804.000	APPOINTED ATTORNEY	STACY FLANERY	K HUBBARD/FTM, RSLVD,PRELIM,PRE TRL	49CCFAM/22-6753	05/05/22	300.00	
101-149-804.000	APPOINTED ATTORNEY	STACY FLANERY	K TRUMBLE/RVW HEARINGS,PV, OTSC	49CCFAM/18-6437	05/05/22	150.00	
101-149-804.000	APPOINTED ATTORNEY	SUSAN HAUT	C ZUERN/RVW HEARING	49CCFAM/18-6510	05/05/22	75.00	

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INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA
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Fund 101 GENERAL OPERATING FUND							
Dept 149 PROBATE COURT JUVENILE DIVISION							
101-149-804.000	APPOINTED ATTORNEY	SUSAN HAUT	E FRANKLIN JR/MOTIONS-3.5 HRS	49CCFAM/20-6650	05/05/22	262.50	
101-149-804.000	APPOINTED ATTORNEY	SUSAN HAUT	J CALHOUN/RSLVD, HEARING	49CCFAM/21-6725	05/05/22	200.00	
101-149-804.000	APPOINTED ATTORNEY	SUSAN HAUT	COURSER MINORS/MTG, HEARING	49CCFAM/21-67	05/05/22	125.00	
101-149-804.000	APPOINTED ATTORNEY	SUSAN HAUT	D SMITH/RVW HEARING	49CCFAM/06-4997	05/05/22	75.00	
101-149-804.000	APPOINTED ATTORNEY	SUSAN HAUT	WARE MINORS/RVW HEARING	49CCFAM/19-6570	05/05/22	75.00	
101-149-804.000	APPOINTED ATTORNEY	SUSAN HAUT	M GERLACHER/FTM	49CCFAM/20-6647	05/05/22	100.00	
101-149-804.000	APPOINTED ATTORNEY	WHITE LAW OFFICE, PLC	D WOODBURY/RVW HEARING	49CCFAM/06-4997	05/05/22	75.00	
101-149-807.000	TRANSCRIPTS/LEGAL	ELLEN GRUBAUGH	KUBITSKEY MINRS/321 PGS-RVW HRING, B	CASE#20-6612	05/05/22	850.65	
101-149-807.000	TRANSCRIPTS/LEGAL	KATHRYN STEVENS	KUBITSKEY MINORS/TRANSCRIPT-201 PGS	CASE#20-6612	05/05/22	532.65	
101-149-807.000	TRANSCRIPTS/LEGAL	RACHEL BONNING	KUBITSKEY MINORS/TRANSCRIPT-339 PGS	CASE#20-6612	05/05/22	898.35	
101-149-810.000	TRAVEL/MILEAGE EXPENSE	JULIE WALLACE	REIMBURSE 82 MILES-ADOPTION CONFRNC	APR22/2022	05/05/22	47.97	
101-149-810.000	TRAVEL/MILEAGE EXPENSE	TIFFANY PETERSEN	REIMBURSE 82 MILES-ADOPTION CONFERE	APR22/2022	05/05/22	47.97	
Total For Dept 149 PROBATE COURT JUVENILE DIVISIOI						7,115.09	
Dept 153 DISTRICT COURT PROBATION							
101-153-728.000	OFFICE SUPPLIES	PAGEWORKS	77TH DC PROB/1000 PRE STICK ENVELOPE	134473011	05/05/22	315.00	
Total For Dept 153 DISTRICT COURT PROBATION						315.00	
Dept 215 COUNTY CLERK							
101-215-810.000	TRAVEL/MILEAGE EXPENSE	MARCEE PURCELL	REIMBURSE 238 MILES-UNITED CO OFFIC	APR20-APR22/22	05/05/22	139.23	
Total For Dept 215 COUNTY CLERK						139.23	
Dept 235 Mimeo & PHOTOCOPY							
101-235-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL 58089	BRD OF COMMSSNRS/PAPER	2347764-0	05/05/22	191.25	
101-235-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL 6909+	BRD OF CMMSSNRS/PAPER	2345202-0	05/05/22	76.50	
Total For Dept 235 Mimeo & PHOTOCOPY						267.75	
Dept 253 COUNTY TREASURER							
101-253-773.000	SUPPLIES/MINOR EQUIPMENT	INTEGRITY BUSINESS SOL 58454	TREASURER/CHAIRMAT 44X50 GLAS	2342587-0	05/05/22	114.00	
101-253-826.000	CASH RCPT/DATA PROCESSING/BS & A SOFTWARE	MECOSTACO/ANNUAL SRVC/SUPPORT FEE/M	140612		05/05/22	2,128.00	
Total For Dept 253 COUNTY TREASURER						2,242.00	
Dept 265 COURTHOUSE/BLDG/GROUNDS							
101-265-740.000	BUILDING MAINT.SUPPLIES	INTEGRITY BUSINESS SOL 58069	MAINT/TRSH BAGS, TP, TWLS, AIR F	2345170-0	05/05/22	719.51	
101-265-849.000	GROUNDS MAINTENANCE	CROSSROADS PEST CONTRO	C31611 SRVC BLDG/PEST CONTROL/APRIL	17101	05/05/22	60.50	
Total For Dept 265 COURTHOUSE/BLDG/GROUNDS						780.01	
Dept 266 CORPORATION COUNSEL							
101-266-801.000	CORPORATION COUNSEL	COHL, STOKER & TOSKEY,	650.0000000/CURRENT SERVICES RENDER	53338	05/05/22	1,824.40	
Total For Dept 266 CORPORATION COUNSEL						1,824.40	
Dept 267 PROSECUTING ATTORNEY							
101-267-857.000	PROCESS SERVICE FEES	JACO	PROSECUTOR/CASE#22-63108GZ/AFFIDAVI	91664	05/05/22	13.51	
Total For Dept 267 PROSECUTING ATTORNEY						13.51	
Dept 302 LAW ENFORCEMENT/ROAD PATROL							
101-302-742.000	INVESTIGATION/GAS/FUEL	MIKE MOHR	REIMBURSE 5.264 GAL FUEL OUT OF COU	APR14/2022	05/05/22	20.00	
101-302-811.000	TRAINING EXPENSES	DARCY MANN	REIMBURSE PARKING FEE ELLIS PRKING/'	APR18/2022	05/05/22	54.00	
101-302-850.000	RADIO MAINT. CHARGES	CHROUCH COMMUNICATIONS	5078 SHERIFF/ANTENNA REPLACE, RUBBER	11876100	05/05/22	104.62	
101-302-854.000	VEHICLE MAINTENANCE	CHUCK & MEREDY'S	SHERIFF/2019 CHRGR/5414 WATER PUMP	46689	05/05/22	271.48	
Total For Dept 302 LAW ENFORCEMENT/ROAD PATROL						450.10	
Dept 682 VETERANS AFFAIRS							
101-682-810.000	TRAVEL/MILEAGE EXPENSE	PAUL W MACKERSIE	REIMBURSE 128 MILES-MVTF TRAINING	APR06/2022	05/05/22	74.88	

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GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amountcheck #
Fund 101 GENERAL OPERATING FUND						
Dept 682 VETERANS AFFAIRS						
101-682-810.000	TRAVEL/MILEAGE EXPENSE	PAUL W MACKERSIE	REIMBURSE 208 MILES-MACVC TRAINING	APR19-APR22/22	05/05/22	74.88
101-682-811.000	TRAINING EXPENSES	PAUL W MACKERSIE	MACVC CONFRNCE LODGING AND MEALS	APR19-APR22/22	05/05/22	393.39
Total For Dept 682 VETERANS AFFAIRS						543.15
Dept 721 PLANNING COMMISSION						
101-721-705.000	PER DIEMS	ETHAN RAY	PLAN COMM/PER DIEM&MILEAGE	APR09-APR14/22	05/05/22	50.00
101-721-705.000	PER DIEMS	GARY LAMBRIX	PLAN COMM/PER DIEM&MILEAGE	APR12-APR14/22	05/05/22	50.00
101-721-705.000	PER DIEMS	GLEN NORTON	PLAN COMM/PER DIEM&MILEAGE	APR11-APR14/22	05/05/22	50.00
101-721-705.000	PER DIEMS	RICHARD HATKOWSKI	PLAN COMM/PER DIEM&MILEAGE	APR13/2022	05/05/22	50.00
101-721-705.000	PER DIEMS	RICHARD HATKOWSKI	PLAN COMM/PER DIEM&MILEAGE	APR01/2022	05/05/22	50.00
101-721-705.000	PER DIEMS	WILLIAM STANEK	PLAN COMM/PER DIEM	APR14/2022	05/05/22	50.00
101-721-810.000	TRAVEL/MILEAGE EXPENSE	ETHAN RAY	PLAN COMM/PER DIEM&MILEAGE	APR09-APR14/22	05/05/22	47.97
101-721-810.000	TRAVEL/MILEAGE EXPENSE	GARY LAMBRIX	PLAN COMM/PER DIEM&MILEAGE	APR12-APR14/22	05/05/22	31.59
101-721-810.000	TRAVEL/MILEAGE EXPENSE	GLEN NORTON	PLAN COMM/PER DIEM&MILEAGE	APR11-APR14/22	05/05/22	27.50
101-721-810.000	TRAVEL/MILEAGE EXPENSE	RICHARD HATKOWSKI	PLAN COMM/PER DIEM&MILEAGE	APR13/2022	05/05/22	24.57
101-721-810.000	TRAVEL/MILEAGE EXPENSE	RICHARD HATKOWSKI	PLAN COMM/PER DIEM&MILEAGE	APR01/2022	05/05/22	53.46
Total For Dept 721 PLANNING COMMISSION						485.09
Total For Fund 101 GENERAL OPERATING FUND						24,562.69
Fund 210 EMERGENCY MEDICAL SERVICES						
Dept 000						
210-000-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SOL 57396	EMS/ACCORDIAN FILE FOLDERS	2342124-0	05/05/22	29.84
210-000-735.000	AMBULANCE/MEDICAL SUPPLIES	BOUND TREE MEDICAL, LL 113819	EMS/MISC AMBULANCE SUPPLIES	84479629	05/05/22	183.56
210-000-735.000	AMBULANCE/MEDICAL SUPPLIES	BOUND TREE MEDICAL, LL 113819	EMS/MISC AMBULANCE SUPPLIES	84483683	05/05/22	420.20
210-000-735.000	AMBULANCE/MEDICAL SUPPLIES	BOUND TREE MEDICAL, LL 113819	EMS/MISC AMBULANCE SUPPLIES	84487058	05/05/22	17.40
210-000-735.000	AMBULANCE/MEDICAL SUPPLIES	BOUND TREE MEDICAL, LL 113819	EMS/MISC AMBULANCE SUPPLIES	84483682	05/05/22	1,049.85
210-000-735.000	AMBULANCE/MEDICAL SUPPLIES	BOUND TREE MEDICAL, LL 113819	EMS/MISC AMBULANCE SUPPLIES	84490348	05/05/22	417.40
210-000-735.000	AMBULANCE/MEDICAL SUPPLIES	TELEFLEX	141293 EMS/EZ-IO NEEDLES	9505320924	05/05/22	555.02
210-000-735.000	AMBULANCE/MEDICAL SUPPLIES	TELEFLEX	141293 EMS/EZ-IO NEEDLES	9505326839	05/05/22	555.02
210-000-735.000	AMBULANCE/MEDICAL SUPPLIES	TELEFLEX	141293 EMS/EZ-IO POWER DRIVER	9505320922	05/05/22	603.46
210-000-740.000	BUILDING MAINT.SUPPLIES	INTEGRITY BUSINESS SOL 57396	EMS/TWLS, CORK BOARD	2341892-0	05/05/22	86.83
210-000-740.000	BUILDING MAINT.SUPPLIES	INTEGRITY BUSINESS SOL 57396	EMS/CORK BOARD RETURN	C2341892-0	05/05/22	(34.85)
210-000-750.000	SHIRTS, PANTS, BELT, NAMETAG	A LUCE RENDITION LLC	EMS/UNIFORMS-EVERY, BUCK, LUCE	255	05/05/22	547.50
210-000-750.000	UNIFORMS & SHOES	ERIKA FLOWERS	REIMBURSE PAYMENT FOR UNIFORM	APR24/2022	05/05/22	82.00
210-000-750.000	UNIFORMS & SHOES	NYE UNIFORM COMPANY	EMS/UNIFORMS-ABBY WOLAK	792859	05/05/22	39.50
210-000-855.000	SOFTWARE MAINTENANCE CONT	BAXTER HEALTHCARE CORP 36989550	EMS/SPECTRM SOFTWRE LICNSE	74551671	05/05/22	120.00
210-000-861.000	LAUNDRY	WEST MI SHARED HOSPITA 000810	EMS/LINENS FOR AMBULANCE/APR	242353	05/05/22	218.35
Total For Dept 000						4,891.08
Total For Fund 210 EMERGENCY MEDICAL SERVICES						4,891.08
Fund 214 DISTRICT COURT CASEFLOW MANAGEMENT						
Dept 000						
214-000-773.000	SUPPLIES/MINOR EQUIPMENT	BIG RAPIDS TROPHY & T'	SOBRIETY COURT/SOBRIETY AWARDS	1-6182	05/05/22	50.00
214-000-810.000	TRAVEL/MILEAGE EXPENSE	JAYCEE BAKER	REIMBURSE 230 MILES-FIELD SOBRIETY	APR15-APR16/22	05/05/22	134.55
Total For Dept 000						184.55
Total For Fund 214 DISTRICT COURT CASEFLOW MANAGEI						184.55
Fund 249 BUILDING DEPARTMENT						
Dept 000						
249-000-813.000	PROF.&CONTRACT SVCS/NON-EM	GERALD ANTOR	BLDG&ZON/33 CONTRACTED PLUM&MECH IN	APR14-APR26/22	05/05/22	1,875.63
249-000-813.000	PROF.&CONTRACT SVCS/NON-EM	MICHAEL CALIFF	BLDG&ZON/32 CONTRACTED ELECTRICL IN	APR14-APR26/22	05/05/22	1,696.60

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Fund 249 BUILDING DEPARTMENT							
Dept 000							
249-000-854.000	VEHICLE MAINTENANCE	MIGHTY MUFFLER & BRAKE BLDG&ZON/2017 EQUINOX OIL HCNG,WPR		45246	05/05/22	80.18	
Total For Dept 000						3,652.41	
Total For Fund 249 BUILDING DEPARTMENT						3,652.41	
Fund 260 MICHIGAN INDIGENT DEFENSE COMSSSION FUND							
Dept 000							
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		C COLLINS/RSLVD, LGL ASST, PRE-SENT, M	49THCC/22-10405	05/05/22	688.75	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		C WOODARD/LGL ASST, HAB OFFENDER	49THCC/22-10407	05/05/22	849.50	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		J HUBBARD/RSLVD, INTL INTRVW, COPIES	49THCC/22-54321	05/05/22	269.50	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		D SNYDER/PROB VIOL-25 HOURS	49THCC/20-9830	05/05/22	175.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		D SNYDER/RSLVD, PRE-SENT, INTL INTRV	49THCC/21-10337	05/05/22	444.50	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		J HURD/FSLVD, MLTPL CNTS, INTL INTRVW	49THCC/21-10313	05/05/22	564.50	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		C WOODARD/PROB VIOL-3 HOURS	49THCC/20-10002	05/05/22	210.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		A LAFRANCE/RSLVD, PRE-SENT, INTL INTR	49THCC/22-10388	05/05/22	445.75	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		S WOODARD/RSLVD, PRE-SENT, MLTPL CNTS	49THCC/22-10403	05/05/22	614.50	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		B WILDER/RSLVD, PRE-SENT, MLTPL CNTS,	49THCC/22-54305	05/05/22	428.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		R GROH/22-10381/RSLVD, PRE-SENT, INTL	49THCC/21-53959	05/05/22	445.25	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		J HOBBS/RSLVD, MLTPL CNTS, INTL INTRV	49THCC/22-54180	05/05/22	372.50	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		K BALL/RSLVD, PRE-SENT, INTL INTRVW	49THCC/22-54274	05/05/22	318.75	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		T MYER/PROB VIOL-2 HOURS	49THCC/21-10250	05/05/22	140.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		S FOUNTAIN/RSLVD, PRE-SENT, INTL INT	49THCC/21-54050	05/05/22	443.50	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		J STEVENS/PRE-SENTENCE	49THCC/20--9837	05/05/22	210.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		K BOYCE/PROB VIOLATION	49THCC/21-10130	05/05/22	70.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		T ILER/RSLVD, LGL ASST-3 HR, PRE-SENT	49THCC/21-10296	05/05/22	563.50	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		D ROWE/RSLVD, PRE-SENT, INTL INTLVW	49THCC/22-10404	05/05/22	447.75	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		21-53341 D STARRETT/RSLVD, PRE-SENT	49THCC/21-10312	05/05/22	449.50	
260-000-817.010	CIRCUIT COURT APPOINTED A1 DENNIS L. DUVAL		S FOUNTAIN/RSLVD, PRE-SENT, INTL INT	49THCC/22-54286	05/05/22	321.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ERIN CARRIER		R WHITING/RSLVD, PRE-SENT, COPIES	49THCC/21-10254	05/05/22	398.95	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ERIN CARRIER		R WHITING/RSLVD, PRE-SENT, MLTPL FELN	49THCC/21-10307	05/05/22	587.60	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ERIN CARRIER		D HUBSCHER/RSLVD, PRE-SENT, INTL INTR	49THCC/18-49361	05/05/22	335.10	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ERIN CARRIER		R LENKER III/RSLVD, PRE-SENT, COPIES	49THCC/21-10227	05/05/22	416.20	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ROBERT S HACKETT		C KOVACH/RSLVD, PRE-SENT, MLTPL CNTS,	49THCC/21-10401	05/05/22	610.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ROBERT S HACKETT		C KOVACH/RSLVC, PRE-SENT, INTL INTRVW	49THCC/21-10328	05/05/22	440.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ROBERT S HACKETT		RSLVD, PRE-SENT, MLTPL CNTS, INTL INTR	49THCC/20-9944	05/05/22	610.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ROBERT S HACKETT		A GREER/RSLVD, PRE-SENT, MLTPL CNTS, I	49THCC/22-54376	05/05/22	422.50	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ROBERT S HACKETT		J CARMONEY/PRE-SENT, HAB OFFNDR, INTL	49THCC/22-10387	05/05/22	924.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ROBERT S HACKETT		D MATIERE-BEY/RSLVD, PRE-SENT, MLTPL	49THCC/22-10211	05/05/22	610.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ROBERT S HACKETT		B HARPER/RSLVD, PRE-SENT, MLTPL CNTS,	49THCC/21-10327	05/05/22	610.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ROBERT S HACKETT		PRE-SENT, DELAY 1.5 HRS, DELAY REPORT	49THCC/20-10037	05/05/22	155.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ROBERT S HACKETT		J PEASLEY/.PROB VIOL, INTL INTRVW	49THCC/21-10113	05/05/22	120.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ROBERT S HACKETT		J PEASLEY/PROB VIOL, INTL INTRVW	49THCC/21-10114	05/05/22	120.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ROBERT S HACKETT		J PEASLEY/PRE-SENT, PROB VIOL, INTL I	49THCC/21-10231	05/05/22	170.00	
260-000-817.010	CIRCUIT COURT APPOINTED A1 ROBERT S HACKETT		R CARLSON/RSLVD, PRE-SENT, INTL INTRV	49THCC/22-54231	05/05/22	315.00	
260-000-817.020	DISTRICT COURT APPOINTED A1 DENNIS L. DUVAL		77THDC/INDIGENT DEFENSE ARRGMNTS&IN	APR11-APR22/22	05/05/22	2,500.00	
Total For Dept 000						17,816.10	
Total For Fund 260 MICHIGAN INDIGENT DEFENSE COMM						17,816.10	
Fund 262 CORRECTIONS OFFICER TRAINING FUND							
Dept 000							
262-000-811.000	TRAINING EXPENSES	RICHARD KALADAS	SHERIFF/CORRECTIONS COMMAND STAFF T	317	05/05/22	1,275.00	
Total For Dept 000						1,275.00	

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Fund 262 CORRECTIONS OFFICER TRAINING FUND							
Total For Fund 262 CORRECTIONS OFFICER TRAINING F						1,275.00	
Fund 267 COMMUNITY CORRECTIONS PROGRAM							
Dept 000							
267-000-810.000	TRAVEL/MILEAGE EXPENSE	ANGIE GRAY	REIMBURSE 95 MILES/MONTCALM CO TO B	APR25/2022	05/05/22	55.58	
Total For Dept 000						55.58	
Total For Fund 267 COMMUNITY CORRECTIONS PROGRAM						55.58	
Fund 269 LAW LIBRARY FUND							
Dept 000							
269-000-830.000	BOOKS/PRINTED MATERIAL	THOMSON REUTERS - WEST	1000605104 LAW LIBRARY/PLAN CHARGES	846210326	05/05/22	79.04	
Total For Dept 000						79.04	
Total For Fund 269 LAW LIBRARY FUND						79.04	
Fund 273 COMMISSION ON AGING MEALS							
Dept 000							
273-000-773.000	SUPPLIES/MINOR EQUIPMENT	VAN EERDEN	23754 COA/VARIOUS FOOD ITEMS	4212337	05/05/22	10.32	
273-000-773.000	SUPPLIES/MINOR EQUIPMENT	VAN EERDEN	23754 COA/VAROUS FOOD ITEMS CREDIT	CMM4212337	05/05/22	(5.16)	
273-000-817.000	MEAL PREP. PURCHASES	VAN EERDEN	23754 COA/VARIOUS FOOD ITEMS	4222927	05/05/22	556.61	
273-000-817.000	MEAL PREP. PURCHASES	VAN EERDEN	23754 COA/VARIOUS FOOD ITEMS	4218905	05/05/22	1,388.34	
273-000-817.000	ITEM NOT RECIEVED/MEAL PRE	VAN EERDEN	23754 COA/VARIOUS FOOD ITEMS	4218905	05/05/22	(99.76)	
273-000-817.000	MEAL PREP. PURCHASES	VAN EERDEN	23754 COA/VARIOUS FOOD ITEMS	4212337	05/05/22	1,738.26	
273-000-817.000	MEAL PREP. PURCHASES	VAN EERDEN	23754 COA/VAROUS FOOD ITEMS CREDIT	CMM4212337	05/05/22	(716.87)	
273-000-853.000	EQUIPMENT REPAIR	MIDWEST FOOD EQUIPMENT	10036 COA/PILOT TUBE-KITCHEN REPAIR	0499404	05/05/22	280.84	
273-000-854.000	DUE TO VANDALISM/VEHICLE	CHUCK & MEREDY'S	COA/2012 FORD-VAN 14 TOW,CATYTC CON	46389	05/05/22	451.92	
273-000-854.000	DUE TO VANDALISM/VEHICLE	CHUCK & MEREDY'S	COA/2012 FORD VAN 15 CATLYTC CONVRT	46396	05/05/22	456.93	
273-000-854.000	DUE TO VANDALISM/VEHICLE	CHUCK & MEREDY'S	COA/2012 FORD VAN16 CATLYTC CONVRTR	46390	05/05/22	596.97	
273-000-854.000	VEHICLE MAINTENANCE	KRAPOHL'S FORD	COA/VAN16 IGNTN CYL,HSING,LOCK ASY,	572301	05/05/22	372.07	
273-000-854.000	VEHICLE MAINTENANCE	KRAPOHL'S FORD	COA/VAN16 BRAKE INSPCTN,PAD,ROTORS	572818	05/05/22	406.51	
Total For Dept 000						5,436.98	
Total For Fund 273 COMMISSION ON AGING MEALS						5,436.98	
Fund 274 COMMISSION ON AGING FUND							
Dept 000							
274-000-705.000	PER DIEMS	GLEN NORTON	COA/ADVISORY BRD/PER DIEM&MILEAGE	APR13-APR20/22	05/05/22	50.00	
274-000-705.000	PER DIEMS	MARY BECHAZ	COA/ADVISORY BRD/PER DIEM&MILEAGE/A	APR04/2022	05/05/22	100.00	
274-000-705.000	PER DIEMS	SHARON BONGARD	COA/ADVISORY BRD/PER DIEM&MILEAGE/A	APR20/2022	05/05/22	50.00	
274-000-728.000	OFFICE SUPPLIES	STAPLES	DET1019751 COA/CLOCK,COLOR SET,TAPE	8066017767	05/05/22	121.81	
274-000-773.000	SUPPLIES/MINOR EQUIPMENT	STAPLES	DET1019751 COA/CLOCK,COLOR SET,TAPE	8066017767	05/05/22	9.99	
274-000-810.000	TRAVEL/MILEAGE EXPENSE	BRENDA LAMBRIX	COA/ADVISORY BRD/MILEAGE	APR13/2022	05/05/22	25.74	
274-000-810.000	TRAVEL/MILEAGE EXPENSE	GLEN NORTON	COA/ADVISORY BRD/PER DIEM&MILEAGE	APR13-APR20/22	05/05/22	16.38	
274-000-810.000	TRAVEL/MILEAGE EXPENSE	MARY BECHAZ	COA/ADVISORY BRD/PER DIEM&MILEAGE/A	APR04/2022	05/05/22	9.95	
274-000-810.000	TRAVEL/MILEAGE EXPENSE	SHARON BONGARD	COA/ADVISORY BRD/PER DIEM&MILEAGE/A	APR20/2022	05/05/22	46.80	
274-000-880.000	VOLUNTEER RECOGNITION	GRAPHIC SPECIALTIES	COA/VOLUNTEER PRINTED TSHIRTS	35854	05/05/22	400.00	
Total For Dept 000						830.67	
Total For Fund 274 COMMISSION ON AGING FUND						830.67	
Fund 292 CHILD CARE FUND							
Dept 000							
292-000-810.000	TRAVEL/MILEAGE EXPENSE	BRAEDON CHAPMAN	REIMBURSE 541.2 MILES-VISIT YOUTH	MAR07-MAR24/22	05/05/22	316.60	
292-000-810.000	TRAVEL/MILEAGE EXPENSE	BRAEDON CHAPMAN	REIMBURSE 323 MILES-VISIT YOUTH	APR06-APR20/22	05/05/22	188.96	

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Fund 292 CHILD CARE FUND							
Dept 000							
292-000-810.000	TRAVEL/MILEAGE EXPENSE	DENISE E. NEWHALL	REIMBURSE 317.1 MILES-VISIT YOUTH	MAR25-APR20/22	05/05/22	185.50	
292-000-845.000	PRIV. AGEN. INSTIT. ROOM &	ISABELLA COUNTY TRIAL	S. TACEY/PLACEMENT COSTS-3 DAYS	MAR01-MAR03/22	05/05/22	375.00	
292-000-845.000	PRIV. AGEN. INSTIT. ROOM &	ISABELLA COUNTY TRIAL	M. WONCH/PLACEMENT COSTS-7 DAYS	MAR01-MAR07/22	05/05/22	875.00	
292-000-845.000	DEC01-DEC31/PRIV AGEN INS	MIDLAND COUNTY	K GALBRAITH/PLACEMENT COSTS-31 DAYS	21092	05/05/22	4,805.00	
292-000-845.000	JAN01-JAN24/PRIV AGEN INS	MIDLAND COUNTY	K GALBRAITH/PLACEMENT COSTS-23 DAYS	221005	05/05/22	3,565.00	
292-000-846.020	CHILDCARE/SUPPORT REIMB.E	PARTNERS IN CHANGE	D DEVORE/JUVENILE COMPETENCY EXAM	109189	05/05/22	1,200.00	
292-000-846.020	M WONCH/CHILDCARE/SUPPORT	SMART TRACKING SERVICE	JUVENILE COURT/SMART TAG TETHER/MAR	04202022T	05/05/22	310.00	
Total For Dept 000						11,821.06	
Total For Fund 292 CHILD CARE FUND						11,821.06	
Fund 405 CAPITAL EQUIPMENT FUND							
Dept 000							
405-000-980.000	EQUIPMENT/FURNITURE	ON DUTY GEAR LLC	SHERIFF/MOHR BODY ARMOR	26309	05/05/22	735.00	
Total For Dept 000						735.00	
Total For Fund 405 CAPITAL EQUIPMENT FUND						735.00	
Fund 516 DELIQUENT TAX REVOLVING							
Dept 000							
516-000-826.000	DLQ TAX/ DATA PROCESS/MIC	FBS & A SOFTWARE	MECOSTACO/ANNUAL SRVC/SUPPORT FEE/M	140612	05/05/22	4,430.00	
Total For Dept 000						4,430.00	
Total For Fund 516 DELIQUENT TAX REVOLVING						4,430.00	
Fund 646 EQUALIZATION REVOLVING FUND							
Dept 000							
646-000-855.000	SOFTWARE MAINTENANCE CONT	FAMAALGAM LLC	EQUALIZATION/ANNUAL FETCHGIS WEB SR	042022-15	05/05/22	4,500.00	
Total For Dept 000						4,500.00	
Total For Fund 646 EQUALIZATION REVOLVING FUND						4,500.00	

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			Fund Totals:				
			Fund 101 GENERAL OPERATING FUND			24,562.69	
			Fund 210 EMERGENCY MEDICAL SERVICES			4,891.08	
			Fund 214 DISTRICT COURT CASEFLOW MANA			184.55	
			Fund 249 BUILDING DEPARTMENT			3,652.41	
			Fund 260 MICHIGAN INDIGENT DEFENSE CO			17,816.10	
			Fund 262 CORRECTIONS OFFICER TRAINING			1,275.00	
			Fund 267 COMMUNITY CORRECTIONS PROGRA			55.58	
			Fund 269 LAW LIBRARY FUND			79.04	
			Fund 273 COMMISSION ON AGING MEALS			5,436.98	
			Fund 274 COMMISSION ON AGING FUND			830.67	
			Fund 292 CHILD CARE FUND			11,821.06	
			Fund 405 CAPITAL EQUIPMENT FUND			735.00	
			Fund 516 DELIQUENT TAX REVOLVING			4,430.00	
			Fund 646 EQUALIZATION REVOLVING FUND			4,500.00	
			Total For All Funds:			80,270.16	

Mecosta County Road Commission

BASIC FINANCIAL STATEMENTS

December 31, 2021

MECOSTA COUNTY ROAD COMMISSION

BOARD OF COUNTY ROAD COMMISSIONERS

John Currie
Chairman

Van Johnson
Vice Chairman

Michael Wernette
Member

OFFICIALS

Tim Nestle
Superintendent/Manager

Amy Kailing
Finance Director

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ANDERSON, TACKMAN & COMPANY, PLC

CERTIFIED PUBLIC ACCOUNTANTS

KINROSS OFFICE

KENNETH A. TALSMAN, CPA, PRINCIPAL
AMBER N. MACK, CPA, PRINCIPAL

PHILLIP J. WOLF, CPA
LESLIE A. BOHN, CPA
TORI N. KRUISE, CPA

MEMBER AICPA
DIVISION FOR CPA FIRMS

MEMBER MACPA

OFFICES IN
MICHIGAN & WISCONSIN

INDEPENDENT AUDITOR'S REPORT

Board of County Road Commissioners
Mecosta County Road Commission
120 North DeKrafft Avenue
Big Rapids, Michigan 49307

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, major fund and the aggregate remaining fund information of the Mecosta County Road Commission (a component unit of Mecosta County, Michigan) as of and for the year ended December 31, 2021, and related notes to the financial statements, which collectively comprise the Mecosta County Road Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund and the aggregate remaining fund information of the Mecosta County Road Commission, as of December 31, 2021, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Mecosta County Road Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mecosta County Road Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may arise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mecosta County Road Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mecosta County Road Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, employee retirement and benefit systems, and budgetary comparison information on pages 4 through 8, pages 32 through 34 and pages 35 through 36 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mecosta County Road Commission's basic financial statements. The analysis schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standard generally accepted in the United States of America. In our opinion, the analysis schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 8, 2022 on our consideration of the Mecosta County Road Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Mecosta County Road Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Mecosta County Road Commission's internal control over financial reporting and compliance.



Anderson, Tackman & Company, PLC
Certified Public Accountants
Kincheloe, Michigan

April 8, 2022

Management's Discussion and Analysis

Using This Annual Report

The Mecosta County Road Commission's discussion and analysis is designed to: (a) assist the reader in focusing on significant financial issues; (b) provide an overview of the Road Commission's financial activity; (c) identify changes in the Road Commission's financial position (its ability to address the next and subsequent year challenges); (d) identify any material deviations from the approved budget; and (e) identify any issues or concerns.

Reporting the Road Commission as a Whole

The statement of net position and the statement of activities report information about the Road Commission as a whole and about its activities in a way that helps answer the question of whether the Road Commission as a whole is better off or worse off as of a result of the year's activities. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting method, used by most private-sector companies. All of the year's revenues and expenses are taken into account regardless of when cash is received or paid.

The two statements mentioned above, report the Road Commission's net position and the changes in them. The reader can think of the Road Commission's net position (the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources) as one way to measure the Road Commission's financial health or financial position. Over time, increases or decreases in the Road Commission's net position are one indicator of whether its financial health is improving or deteriorating.

Reporting the Road Commission's Major Fund

Our analysis of the Road Commission's major fund begins on page 11. The fund financial statements begin on page 37 and provide detailed information about the major fund. The Road Commission currently has only one major fund, the general operations fund, in which all of the Road Commission's activities are accounted. The general operations fund is a governmental fund type.

- Governmental funds focus on how money flows into and out of this fund and the balances left at year end that are available for spending. This fund is reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Road Commission's general governmental operations and the basic service it provides. Governmental fund information helps the reader to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Road Commission's services. We describe the relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and the governmental fund in a reconciliation following the fund financial statements.
- Fiduciary funds – The Road Commission is trustee, or fiduciary, for its employees' pension and benefit plans. The Road Commission is responsible for ensuring that the assets reported in the fiduciary funds are used for their intended purposes. All of the Road Commission's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the Road Commission's government-wide financial statements because the Road Commission cannot use these assets to finance its operations.

The Road Commission as a Whole

The Road Commission's Net Position increased 4.10% from \$39,920,855 to \$41,556,852 for the year ended December 31, 2021. The Net Position and Change in Net Position are summarized below.

Unrestricted Net Position improved \$1,086,971. The primary reasons were related to pension and OPEB liabilities and state funding.

Net Position as of the years ended December 31, 2020 and 2021 follows:

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2021</u>
Current Assets	\$ 2,631,803	\$ 3,058,944
Capital Assets	<u>42,060,654</u>	<u>41,927,110</u>
Total Assets	<u>44,692,457</u>	<u>44,986,054</u>
Deferred Outflows of Resources	<u>977,276</u>	<u>519,110</u>
Current Liabilities	1,464,410	774,542
Noncurrent Liabilities	<u>4,152,740</u>	<u>2,791,101</u>
Total Liabilities	<u>5,617,150</u>	<u>3,565,643</u>
Deferred Inflows of Resources	<u>131,728</u>	<u>382,669</u>
Net Position		
Net Investment in Capital Assets	40,746,111	41,295,137
Unrestricted (Deficit)	<u>(825,256)</u>	<u>261,715</u>
Total Net Position	<u>\$ 39,920,855</u>	<u>\$ 41,556,852</u>

A summary of Changes in Net Position for the years ended December 31, 2020 and 2021 follows:

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2021</u>
Program Revenues		
Charges for Services	\$ 1,160,072	\$ 1,663,745
Grants and Contributions	8,746,732	9,811,918
Interest and Rents	6,118	3,394
General Revenues		
Gain (Loss) on Equipment Disposal	69,081	66,642
County Appropriations	<u>3,000</u>	<u>-</u>
Total Revenues	<u>9,985,003</u>	<u>11,545,699</u>
Program Expenses		
Primary Roads	2,475,860	2,048,723
Local Roads	4,036,926	4,036,507
State Trunkline	1,140,592	1,604,344
Equipment Expense	(412,650)	(375,723)
Administrative	337,541	254,835
Depreciation - Unallocated	2,303,783	2,285,623
Interest Expense and Other	<u>(169,324)</u>	<u>55,393</u>
Total Expenses	<u>9,712,728</u>	<u>9,909,702</u>
Change in Net Position	272,275	1,635,997
Net Position – Beginning	<u>39,648,580</u>	<u>39,920,855</u>
Net Position – Ending	<u>\$ 39,920,855</u>	<u>\$ 41,556,852</u>

The Road Commission's Fund

The Road Commission's general operations fund is used to control the expenditures of Michigan Transportation Fund monies distributed to the County which are earmarked by law for road and highway purposes.

For the year ended December 31, 2021, the fund balance of the general operations fund increased \$1,122,502 as compared to a decrease of \$449,969 in the fund balance for the prior year. Total revenues were \$11,550,894, an increase of \$1,640,391 as compared to last year. This change in revenues resulted primarily from federal sources.

Total expenditures were \$10,428,392, an increase of \$67,920.

Budgetary Highlights

Prior to the beginning of any year, the Road Commission's budget is compiled based upon certain assumptions and facts available at that time. During the year, the Road Commission board acts to amend its budget to reflect changes in these original assumptions, facts and/or economic conditions that were unknown at the time the original budget was compiled. In addition, by policy, the board reviews and authorizes large expenditures when requested throughout the year.

The revenue budget for 2021 was \$1,329,681 more than the actual receipts. This was due, in part, to the projection of Michigan Transportation funding. The Road Commission budgets for the receipt of funds for projects on primary and local roads as earned.

Road Commission expenditures were projected at \$12,880,575 while actual expenditures were \$10,428,392. This resulted in total expenditures being under budget by \$2,452,183. There were several items that account for the variance in the projection of the budget.

Capital Assets

As of December 31, 2020 and 2021, the Road Commission had invested in capital assets as follows:

	<u>2020</u>	<u>2021</u>
Capital Assets Not Being Depreciated		
Land and Improvements	\$ 9,359,580	\$ 10,182,038
Other Capital Assets		
Buildings	2,412,980	2,486,780
Road Equipment	12,027,666	12,528,245
Other Equipment and Assets	403,950	443,124
Infrastructure	<u>49,647,846</u>	<u>49,025,515</u>
Total Capital Assets at Historic Cost	73,852,022	74,665,702
Total Accumulated Depreciation	<u>(31,791,368)</u>	<u>(32,738,592)</u>
Total Net Capital Assets	<u>\$ 42,060,654</u>	<u>\$ 41,927,110</u>

Major additions included the following:

Land Improvements	<u>\$ 631,932</u>	<u>\$ 822,458</u>
Various Resurfacing Projects and Bridges	<u>\$ 1,599,891</u>	<u>\$ 1,060,713</u>
Trucks/Equipment/Other	<u>\$ 917,107</u>	<u>\$ 1,114,988</u>

Debt

The Road Commission currently has long-term debt in the amount of \$3,175,094 which represents bond payments, bank loans, equipment financing, net pension liabilities, health benefit obligations, and vested employee benefits.

Economic Factors and Next Year's Budget

The Board of County Road Commissioner's considered many factors when setting the fiscal year 2022 budget. One of the factors is the economy. The Road Commission derives approximately 60% of its revenues from the fuel tax collected. The economic changes have resulted in stable consumption of fuel and consequently stable Michigan Transportation Funds to be distributed. As an increase in funding occurs, road projects will be increased.

The board realized, and the reader should understand, that there are not sufficient funds available to repair and/or rebuild every road in Mecosta County's transportation system. Therefore, the board attempts to spend the public's money wisely and equitably and in the best interest of the motoring public and the citizens of the County.

Contacting the Road Commission's Financial Management

This financial report is designed to provide the motoring public, citizens and other interested parties a general overview of the Road Commission's finances and to show the Road Commission's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Mecosta County Road Commission administrative offices at 120 North DeKrafft Avenue, Big Rapids, Michigan 49307.

Basic Financial Statements

Statement of Net Position
December 31, 2021

ASSETS

Cash and Equivalents	\$ 699,956
Receivables:	
Michigan Transportation Fund	1,397,042
State Trunkline Maintenance	144,746
State Other	138,359
Land Contract	18,059
Due on County Road Agreements	15,114
Sundry Accounts	24,081
Inventories:	
Road Materials	420,205
Equipment, Parts and Materials	201,382
Capital Assets (Not Depreciated)	10,182,038
Capital Assets (Net of Accumulated Depreciation)	31,745,072
Total Assets	<u>44,986,054</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension Items	<u>519,110</u>
---------------	----------------

LIABILITIES

Accounts Payable	3,996
Due to State	57,819
Accrued Liabilities	37,636
Advances	291,098
Notes Payable - Due within one year	35,993
Notes Payable - Due in more than one year	136,674
Bonds Payable - Due within one year	348,000
Bonds Payable - Due in more than one year	111,306
Vested Employee Benefits - Due in more than one year	222,433
Other Post Employment Benefits - Due in more than one year	1,164,442
Net Pension Liability - Due in more than one year	1,156,246
Total Liabilities	<u>3,565,643</u>

DEFERRED INFLOWS OF RESOURCES

Pension Items	<u>382,669</u>
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NET POSITION

Net Investment in Capital Assets	41,295,137
Unrestricted (Deficit)	261,715
Total Net Position	<u>\$ 41,556,852</u>

Statement of Activities
For the Year Ended December 31, 2021

Program Expenses:

Primary Road Maintenance and Preventive Maintenance	\$ 2,048,723
Local Road Maintenance and Preventive Maintenance	4,036,507
State Trunkline	1,604,344
Net Equipment Expense	(375,723)
Net Administrative Expense	254,835
Depreciation - Unallocated	2,285,623
Interest Expense	23,959
Other	31,434
Total Program Expenses	<u>9,909,702</u>

Program Revenues:

Charges for Services:	
Licenses and Permits	2,705
Charges for Services	1,661,040
Operating Grants and Contributions:	
State Grants	7,856,549
Contributions from Local Units	72,198
Interest & Rents	3,394
Capital Grants and Contributions:	
Federal Grants	422,760
State Grants	168,385
Contributions from Local Units	1,292,026
Total Program Revenues	<u>11,479,057</u>
Net Program Revenues (Expenses)	<u>1,569,355</u>
General Revenues:	
Gain (Loss) on Equipment Disposals	66,642
Change in Net Position	1,635,997
Net Position - Beginning Balance	<u>39,920,855</u>
Net Position - Ending Balance	<u><u>\$ 41,556,852</u></u>

Balance Sheet
December 31, 2021

	Governmental Fund Type General Operating Fund
ASSETS	
Cash and Equivalents	\$ 699,956
Receivables:	
Michigan Transportation Fund	1,397,042
State Trunkline Maintenance	144,746
State Other	138,359
Land Contract	18,059
Due on County Road Agreements	15,114
Sundry Accounts	24,081
Inventories:	
Road Materials	420,205
Equipment, Parts and Materials	201,382
Total Assets	<u>\$ 3,058,944</u>
LIABILITIES	
Accounts Payable	\$ 3,996
Due to State	57,819
Accrued Liabilities	37,636
Advances	291,098
Total Liabilities	<u>390,549</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned Revenue	<u>18,059</u>
FUND BALANCE	
Nonspendable	639,646
Unassigned	2,010,690
Total Fund Balance	<u>\$ 2,650,336</u>

**Reconciliation of the Balance Sheet Fund
Balance to the Statement of Net Position
For the Year Ended December 31, 2021**

Total Governmental Fund Balance \$ 2,650,336

Amounts reported for governmental activities in the statement
of net position are different because:

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds. 41,927,110

Net pension liability requirement. (1,156,246)

Other post employment benefits net liability. (1,164,442)

Deferred outflows/inflows resulting from pension
experience, investments and assumptions. 136,441

Long term contracts that are not reported as revenue in the fund. 18,059

Other liabilities are not available to pay in the current
period and therefore are not reported in the funds. (854,406)

Net Position of Governmental Activities \$ 41,556,852

**Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 2021**

	Governmental Fund Type
	General Operating Fund
Revenues	
Licenses and Permits	\$ 2,705
Federal Sources	422,760
State Sources	8,024,934
Contributions from Local Units	1,364,224
Charges for Services	1,656,851
Interest Earnings and Rent	3,394
Other Revenue	76,026
Total Revenues	11,550,894
Expenditures	
Public Works	9,451,857
Capital Outlay	270,006
Debt Service	706,529
Total Expenditures	10,428,392
Excess of Revenues Over (Under) Expenditures	1,122,502
Fund Balance - Beginning of Year	1,527,834
Fund Balance - End of Year	\$ 2,650,336

**Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of Governmental
Fund to the Statement of Activities
For the Year Ended December 31, 2021**

Net Change in Fund Balance - Total Governmental Funds \$ 1,122,502

Amounts reported for governmental activities in the statements are different because:

Governmental funds report capital outlays and infrastructure costs as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation and retirements in the current period. (133,544)

Repayment of notes/bonds payable is an expenditure in governmental funds, but reduces the long-term liabilities in the statement of net position. Note proceeds provide current financial resources to governmental funds, but entering into loan agreements increases long-term liabilities in the statement of net position. 682,570

Revenues earned but not available as current resources not reported in the fund. (4,097)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. (31,434)

Net Change in Net Position of Governmental Activities \$ 1,635,997

Statement of Net Position
Fiduciary Funds
December 31, 2021

	Pension Trust	OPEB Trust	Healthcare Savings	Total
ASSETS				
Investments at Fair Market Value	\$ 240,963	\$ 156,616	\$ 91,717	\$ 489,296
NET POSITION				
Restricted for Retiree Benefits	\$ 240,963	\$ 156,616	\$ 91,717	\$ 489,296

**Statement of Changes in Net Position
Fiduciary Fund
For the Year Ended December 31, 2021**

	<u>Pension Trust</u>	<u>OPEB Trust</u>	<u>Healthcare Savings</u>	<u>Total</u>
ADDITIONS				
Investment Earnings:				
Contributions - Employer	\$ 51,666	\$ 55,947	\$ 26,500	\$ 134,113
Contributions - Employee	40,598	-	-	40,598
Net Increase (Decrease) in Fair Value of Investments	<u>25,711</u>	<u>5,204</u>	<u>8,789</u>	<u>39,704</u>
Total Additions	<u>117,975</u>	<u>61,151</u>	<u>35,289</u>	<u>214,415</u>
DEDUCTIONS				
Benefits payments, including refunds of member contributions	13,068	-	2,435	15,503
Administrative Fees	<u>15</u>	<u>229</u>	<u>53</u>	<u>297</u>
Total Deductions	<u>13,083</u>	<u>229</u>	<u>2,488</u>	<u>15,800</u>
Changes in Net Position	104,892	60,922	32,801	198,615
Net Position Restricted for Retiree Benefits				
Beginning of Year	<u>136,071</u>	<u>95,694</u>	<u>58,916</u>	<u>290,681</u>
End of Year	<u><u>\$ 240,963</u></u>	<u><u>\$ 156,616</u></u>	<u><u>\$ 91,717</u></u>	<u><u>\$ 489,296</u></u>

Notes to Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Mecosta County Road Commission conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the Mecosta County Road Commission.

A. Reporting Entity

The Mecosta County Road Commission, which is established pursuant to the County Road Law (MCL 224.1), operates under an elected board of three (3) County Road Commissioners who establish policies and review operations of the Road Commission. An alternating Road Commissioner is elected biannually to serve a six-year term.

The criteria established by the Governmental Accounting Standards Board 61, “The Financial Reporting Entity,” for determining the reporting entity includes oversight responsibility, fiscal dependency and whether the financial statements would be misleading if the component unit data were not included. Based on the above criteria, these financial statements present the Mecosta County Road Commission, a discretely presented component unit of Mecosta County.

The Road Commission Operating Fund is used to control the expenditures of Michigan Transportation Fund moneys distributed to the County, which are earmarked by law for street and highway purposes. The Board of County Road Commissioners is responsible for the administration of the Road Commission Operating Fund.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Mecosta County Road Commission. There is only one fund reported in the government-wide financial statements.

The statement of net position presents the Road Commission’s assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as either invested in capital assets or restricted net position.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenue.

Separate financial statements are provided for the operating fund (governmental fund). The operating fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. Major individual governmental funds are reported as separate columns in the fund financial statements. The operating fund is the only major fund of the Commission.

Trust and agency funds are used to account for assets held in a trustee capacity on behalf of retirees for various benefits and reported on the full accrual basis of accounting.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Michigan transportation funds, grants, permits, township contributions and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenue of the current fiscal period. All other revenue items are considered to be available only when cash is received by the government. Under the terms of grant agreements, the Commission funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the Commission's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund BalanceCash, Equivalents and Investments

Cash and equivalents are considered to be cash on hand, demand deposits and short-term investments with a maturity of three months or less when acquired. All deposits are recorded at cost.

Inventories

Inventories are priced at cost as determined on the average unit cost method. Inventory items are charged to road construction and maintenance, equipment repairs and operations as used.

Capital Assets

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges and similar items), are reported in the operating fund in the government-wide financial statements. Capital assets are defined by the Mecosta County Road Commission as assets with an initial individual cost of more than \$1,000 and/or an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost of purchase or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation

Depreciation is computed on the sum-of-the-years'-digits method for road equipment and straight-line method for all other assets. The depreciation rates are designed to amortize the cost of the assets over their estimated useful lives as follows:

Buildings	30 to 50 years
Road Equipment	5 to 8 years
Shop Equipment	10 years
Engineers' Equipment	3 to 10 years
Office Equipment	4 to 10 years
Infrastructure – Roads	8 to 30 years
Infrastructure – Bridges	12 to 50 years

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Road Commission has pension items that qualify for reporting in this category.

Deferred Inflows of Resources

In addition to liabilities, the statement of net position and governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Road Commission has pension and unearned revenue items that qualify for reporting in this category.

Pension and Other Post Employment Benefits

For purposes of measuring the net pension and OPEB liability, deferred outflows of resources and deferred inflows of resources and fringe expense, information about the fiduciary net position of the Plans and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the actuary. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the operating fund statement of net position.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)Vested Employee Benefits

Beginning with fiscal year 2019, the provisions previously governing sick leave, vacation eligibility, and personal banks were eliminated and replaced with “Paid Leave Time.” All previously accrued and earned sick leave banks were frozen. Previously accrued unused time over four hundred (400) hours may be paid out at \$15 per hour to an eligible employee on his/her anniversary date. Paid leave time, in lieu of sick time, will be earned at the rate of seven (7) hours per month of service. Personal leave time cannot be banked. Up to eighty (80) hours can be carried over from one year to the next or annually deposited at the current rate into the deferred compensation plan. Accrued unused personal leave time will be paid at separation from employment except if the employee is terminated for cause. Up to four hundred (400) hours of unused time in the frozen bank will be paid at retirement at the employee’s regular straight rate of pay. As of December 31, 2021, the vested employee benefit payable related to personal leave time and the frozen sick banks is \$222,433.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, outflows, liabilities and inflows, and affect the disclosure of contingent assets and liabilities at the date of the financial statements. These estimates and assumptions also affect the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Road Commission is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Road Commission has classified inventories and land contracts as being Nonspendable as these items are not expected to be converted to cash within the next year.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- Assigned: This classification includes amounts that are constrained by the Board’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Unassigned: This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The Board would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Procedures

Budgetary procedures are established pursuant to PA 2 of 1968, as amended, which requires the County Board of Road Commissioners to approve a budget for the County Road Fund. The Manager prepares a budget in accordance with the Act which is adopted by the Board at a public hearing each December. All budgets lapse at fiscal year end. Any violations of the Act are indicated on page 36.

NOTE 3 - CASH AND INVESTMENTS

Michigan Compiled Laws, Section 129.91, authorizes the Road Commission to deposit and invest in the accounts of federally insured banks, credit unions, and savings and loan associations; bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or federal agency obligation repurchase agreements; banker's acceptance of United States banks; commercial paper rated within the two highest classifications, which mature not more than 270 days after the date purchased; obligations of the State of Michigan or its political subdivisions which are rated as investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan.

The Road Commission has adopted an investment policy, which is in accordance with the provisions of Public Act 196 of 1997.

	<u>Carrying Amount</u>
Petty Cash	\$ 100
Bank Deposits (Checking & Savings Accounts and Certificates of Deposit)	699,856
Investments at Fair Value	<u>489,296</u>
 Total Cash and Investments	 <u>\$ 1,189,252</u>

Interest rate risk. The Road Commission does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk. State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The Road Commission has an investment policy that could further limit its investment choices.

NOTE 3 - CASH AND INVESTMENTS (Continued)

Custodial deposit credit risk. Custodial deposit credit risk is the risk that in the event of a bank failure, the Road Commission's deposits may not be returned. State law does not require and the Road Commission does not have a policy for deposit custodial credit risk. As of year end, \$726,214 of the Road Commission's bank balance of \$1,226,214 was exposed to credit risk because it was uninsured and uncollateralized.

Custodial investment credit risk. Investment custodial credit risk is the risk that in the event of the failure of the counterparty, the Commission will not be able to recover the value of its investments or securities that are in the possession of an outside party. The Commission invests with the Municipal Employees Retirement System of Michigan (MERS) and would receive its proportional share of holdings, not in the name of the Road Commission.

Fair value measurement. The Commission categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or equivalent) as a practical expedient are not classified.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Commission's assessment of the significance of particular inputs to these fair value measurements required judgment and considers factors specific to each asset or liability. The Road Commission had the following investments as part of the MERS Pool or separately owned:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Credit Rating</u>	<u>Concentration</u>
MERS Investment Pool	\$ 489,296	\$ -	\$ 489,296	\$ -	Unrated	100%

NOTE 4 - CAPITAL ASSETS

Capital asset activity of the Mecosta County Road Commission for the current year was as follows:

	Beginning Balances 01/01/21	Additions	Adjustments/ Deductions	Ending Balances 12/31/21
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 511,588	\$ -	\$ -	\$ 511,588
Land Improvements – Infrastructure	8,847,992	822,458	-	9,670,450
Subtotal	9,359,580	822,458	-	10,182,038
<i>Capital Assets Being Depreciated</i>				
Buildings	2,412,980	73,800	-	2,486,780
Road Equipment	12,027,666	997,320	496,741	12,528,245
Shop Equipment	197,888	42,000	3,596	236,292
Office Equipment	90,794	1,098	1,098	90,794
Engineers' Equipment	34,024	-	-	34,024
Yard and Storage Equipment	81,244	770	-	82,014
Infrastructure – Bridges	8,758,514	-	-	8,758,514
Infrastructure – Roads	40,889,332	1,060,713	1,683,044	40,267,001
Subtotal	64,492,442	2,175,701	2,184,479	64,483,664
<i>Less Accumulated Depreciation</i>				
Buildings	1,870,607	40,502	-	1,911,109
Road Equipment	9,968,293	774,938	496,741	10,246,490
Shop Equipment	76,325	17,022	3,596	89,751
Office Equipment	73,375	4,019	-	77,394
Engineers' Equipment	30,318	1,781	-	32,099
Yard and Storage Equipment	18,600	6,720	-	25,320
Infrastructure – Bridges	3,316,856	202,221	-	3,519,077
Infrastructure – Roads	16,436,994	2,083,402	1,683,044	16,837,352
Subtotal	31,791,368	3,130,605	2,183,381	32,738,592
Net Capital Assets Being Depreciated	32,701,074	(954,904)	(1,098)	31,745,072
Capital Assets - Net	\$ 42,060,654	\$ (132,446)	\$ (1,098)	\$ 41,927,110

Depreciation expense was charged to programs of the Mecosta County Road Commission as follows:

Infrastructure - unallocated	\$ 2,285,623
Equipment Expense	774,938
Administrative	3,732
Other Allocated	66,312
Total Depreciation Expense	\$ 3,130,605

NOTE 5 - EMPLOYEE RETIREMENT AND BENEFITS SYSTEMS

Description of Plan and Plan Assets

The Road Commission is in an agent multiple-employer defined benefit pension plan with the Municipal Employees' Retirement System (MERS). The system provides the following provisions: normal retirement, deferred retirement and service retirement to plan members and their beneficiaries. The service requirement is computed using credited service at the time of termination of membership multiplied by the sum of 2.50% times the final compensation (FAC). The most recent period of which actuarial data was available was for year ended December 31, 2020. The valuation date and measurement date are the same.

General Information about the Pension Plan

Plan Description. The employer's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The employer participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

01 – Employees Unit: Closed to new hires

	2020 Valuation
Benefit Multiplier:	2.00% Multiplier (No max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	55/25
Early Retirement (Reduced):	50/25
	55/15
Final Average Compensation:	5 years
Employee Contributions:	4.70%
Act 88:	Yes (Adopted 12/8/1970)

10 – Supervisors Unit: Closed to new hires

	2020 Valuation
Benefit Multiplier:	2.00% Multiplier (No max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	55/25
Early Retirement (Reduced):	50/25
	55/15
Final Average Compensation:	5 years
Employee Contributions:	4.70%
Act 88:	Yes (Adopted 12/8/1970)

NOTE 5 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

12 – EEs un, Supv & admin: Closed to new hires	
	2020 Valuation
Benefit Multiplier:	2.00% Multiplier (No max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	55/25
Early Retirement (Reduced):	50/25
	55/15
Final Average Compensation:	5 years
Employer Contribution	5.00%
DC Plan for New Hires:	2/1/2019
Act 88:	Yes (Adopted 12/8/1970)

Division 1 and 10 have been closed and combined into Division 12. Employee contributions increased to 5% of wages. Employees hired after January 2019 are covered by the MERS defined contribution plan with a five-year vesting period. The Road Commission contributes seven percent of wages and employees contribute five percent of wages to the plan.

Employees Covered by Benefit Terms

At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	65
Inactive employees entitled to but not yet receiving benefits	17
Active employees	<u>30</u>
	112

Funding Policy

The obligation to contribute to and maintain the system for these employees was established by negotiation with the Road Commission's competitive bargaining unit and personnel policy, which require employees to contribute to the plan. The Road Commission is required to contribute at an actuarially determined blended amount for 2021 of \$17,783 per month.

Net Pension Liability

The Road Commission's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 %
Salary increases	3.00 %
Investment rate of return	7.35 %, net of interest and administrative expense including inflation

Mortality rates used were based on the Pub-2010 General Employees and Healthy Retirees, head-count weighted, MP-2019 scale.

NOTE 5 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of January 1, 2009, through December 31, 2013.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Global Equity	60.00%	5.25%
Global Fixed Income	20.00%	1.25%
Private Investment	20.00%	7.25%

Discount Rate. The discount rate used to measure the total pension liability is 7.60%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability:

	Increases (Decreases)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at December 31, 2019	<u>\$ 11,273,847</u>	<u>\$ 9,461,125</u>	<u>\$ 1,812,722</u>
Service cost	128,799	-	128,799
Interest on total pension liability	828,740	-	828,740
Changes in benefits	-	-	-
Difference between expected and actual experience	(52,264)	-	(52,264)
Changes in assumptions	230,130	-	230,130
Employer contributions	-	539,926	(539,926)
Employee contributions	-	76,709	(76,709)
Net investment income	-	1,194,172	(1,194,172)
Benefit payments, including employee refunds	(867,557)	(867,557)	-
Administrative expense	-	(18,926)	18,926
Net changes	<u>267,848</u>	<u>924,324</u>	<u>(656,476)</u>
Balances as of December 31, 2020	<u><u>\$ 11,541,695</u></u>	<u><u>\$ 10,385,449</u></u>	<u><u>\$ 1,156,246</u></u>

NOTE 5 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the Road Commission, calculated using the discount rate of 7.60%, as well as what the Road Commission's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60%) or 1-percentage-point higher (8.60%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	(6.60%)	(7.60%)	(8.60%)
Road Commission's net pension liability	\$2,351,537	\$1,156,246	\$151,827

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued MERS financial report.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year, the Road Commission recognized pension expense of \$311,726. The Road Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 216
Changes in benefits	-	1,805
Changes in assumptions	258,211	-
Net difference between projected and actual earnings on pension plan investments	-	380,648
Contributions subsequent to the measurement date	260,899	-
Total	<u>\$ 519,110</u>	<u>\$ 382,669</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recorded in pension expense as follows:

<u>Year Ended</u> <u>December 31:</u>	
2022	\$ 119,671
2023	66,163
2024	(208,552)
2025	(101,740)

NOTE 5 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

Defined Contribution Pension Plan

The Mecosta County Road Commission provides pension benefits to all of its full-time employees hired after December 2018 through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate from the date of employment. As established by agreement, the County Road Commission contributes 5% percent of employees' gross earnings and employee contributions for each employee (plus interest allocated to the employee's account) are fully vested.

The Mecosta County Road Commission's total payroll during the current year was \$2,193,760. The current year contribution was calculated based on covered payroll of \$787,280, resulting in an employer contribution of \$51,666 and employee contributions of \$40,598.

NOTE 6 - FEDERAL GRANTS

The Michigan Department of Transportation (MDOT) requires that all Road Commissions report all federal and state grants pertaining to their county. During the year ended December 31, 2021, the federal aid received and expended by the Road Commission was \$422,760 for contracted projects. Contracted projects are defined as projects performed by private contractors paid for and administrated by MDOT (they are included in MDOT's single audit). Local administered projects are projects where the Road Commissions perform the work and would be subject to single audit requirements if they expended \$750,000 or more.

NOTE 7 - ADVANCES

State equipment purchase advance is determined by a formula applied to the book value of equipment of the previous fiscal year. This amount is adjusted each fiscal year in accordance with the formula and would be refunded to the State Department of Transportation upon termination of the State Highway Maintenance Contract. The State also advances amounts for routine maintenance as part of the agreement.

NOTE 8 - LONG-TERM DEBT

The long-term debt of the Road Commission is summarized as follows:

	Balance 01/01/21	Additions	Reductions	Balance 12/31/21	Due Within One Year
Michigan Transportation Bonds Payable – 2016 Series, payable general obligation, serial annual maturity of \$348,000 plus interest at 2.19%, due July 2024.	\$ 1,107,306	\$ -	\$ 648,000	\$ 459,306	\$ 348,000
Installment payable secured by equipment, payable in monthly installments of \$3,518 including interest of 3.99%, due 2023.	207,237	-	34,570	172,667	35,993
Subtotal	1,314,543	-	682,570	631,973	\$ 383,993
Vested Employee Benefits (1)	232,946	-	10,513	222,433	
TOTAL LONG-TERM DEBT	\$ 1,547,489	\$ -	\$ 693,083	\$ 854,406	

(1) Net decrease.

NOTE 8 - LONG-TERM DEBT (Continued)

<u>Year End December 31</u>	<u>Installments Payable</u>		<u>Bonds Payable</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 35,993	\$ 6,227	\$ 348,000	\$ 16,797
2023	136,674	1,330	111,306	9,098
Total	<u>\$ 172,667</u>	<u>\$ 7,557</u>	<u>\$ 459,306</u>	<u>\$ 25,895</u>

NOTE 9 - OTHER POST EMPLOYMENT BENEFITS

The Mecosta County Road Commission provides hospitalization and medical coverage for eligible retirees and their spouses through the Road Commission's group health insurance plan, which covers both active and retired members. The following are the Governmental Accounting Standards Board Statement 74 and 75 required disclosures which have been implemented prospectively by the Road Commission.

For employees hired prior to July 1, 2016, the Road Commission contributes 100% of the premium payments for medical benefits for retired employees, between age 60 and 65. When a retiree attains the age of 65 years, the employer contribution ceases. Employees that retire between the ages of 55 and 60 years may remain in the health insurance benefit group if they reimburse the commission for the cost of medical insurance coverage.

The plan does not issue a separate stand-alone financial statement.

Funding Policy - Contribution requirements also are negotiated between the Commission and employees. The Commission contributes 100% of the cost for eligible plan members. For fiscal year 2021, the Commission contributed \$112,057 to the plan.

Employees Covered by Benefit Terms

As of December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	14
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>21</u>
Total participants covered by OPEB Plan	<u>35</u>

Actuarial assumptions and other inputs - The total OPEB liability was determined by an actuarial valuation as of December 31, 2021 and the following actuarial assumptions, applies to all periods included in the measurement:

Inflation	5.00%
Salary Increases	3.30%
Investment rate of return	3.00%

NOTE 9 - OTHER POST EMPLOYMENT BENEFITS (Continued)

The long-term expected rate of return on plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return (expected returns, net of retirement plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in the retirement plan's target asset allocation are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>
MERS Diversified Bond Portfolio	100%	3.00%

Discount Rate - The discount rate used to measure the total OPEB liability was 3.00%. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits based on the 20-year AA/Aa tax-exempt bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated.

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balances at December 31, 2020	\$ 1,270,820	\$ 95,694	\$ 1,175,126
Change in benefits	106,348	-	106,348
Employer contributions	-	112,057	(112,057)
Net investment income	-	5,204	(5,204)
Benefit payments	(56,110)	(56,110)	-
Administrative expense	-	(229)	229
Net changes	50,238	60,922	(10,684)
Balances as December 31, 2021	\$ 1,321,058	\$ 156,616	\$ 1,164,442

Net OPEB Liability – Discount and Trend Rate Sensitivities – The following presents the net OPEB Liability (NOL) of the Road Commission, calculated using discount rates 1% higher and lower than base assumptions:

Discount

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Net OPEB Liability	\$ 1,538,514	\$ 1,164,442	\$ 1,148,495

The Road Commission also administers a healthcare savings plan (HCSP.) The HCSP is an employer sponsored savings account which is designed to set aside funds to assist with post employment healthcare costs. Contributions are remitted by active employees and the employer. Once employees leave employment, reimbursement of health care related costs can be requested. For employees hired after July 1, 2016, the Road Commission deposits \$1,200 annually each December for eligible employees to their individual account. At year end, 25 employees qualified for this benefit and \$26,500 was contributed by the employer.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

Grants – The Road Commission has received significant financial assistance from state and federal agencies in the form of various grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreement and are subject to audit by the grantor agency. Any disallowed claims resulting from such audits could become a liability of the applicable fund of the Commission.

Risk Management – The Road Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Road Commission was unable to obtain general liability insurance at a cost it considered to be economically justifiable. The Road Commission joined together with other Road Commissions and created a public entity risk pool currently operating as a common risk management and insurance program. The Road Commission pays an annual premium to the pool for its general insurance coverage. The agreement provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000 (\$2,000 for errors and omissions) for each insured event. The maximum limit of liability for each occurrence is \$10,500,000.

The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. The Road Commission is unable to provide an estimate of the amounts of additional assessments.

The Road Commission from time to time is named as a defendant in accident claims and lawsuits requesting damages of various amounts, the majority of which do not state a specific maximum. Insurance coverage related to these claims and lawsuits, if any, is categorized under the general liability insurance program. It is the opinion of management and legal counsel that reasonable estimates of the Road Commission's current liability for these matters, if any, have been recorded.

There are nonaccident liability and condemnation lawsuits sometimes are pending against the Road Commission claiming amounts for damages and relief without stated limitations. It is the opinion of management and legal counsel that reasonable estimates of the Road Commission's current liability for these matters, if any, have been recorded.

Required Supplementary Information

**Employee Retirement and Benefit Systems
Required Supplementary Information
Schedule of Changes in Pension Liability
For the Year Ended December 31, 2021**

	2014	2015	2016	2017	2018	2019	2020
Total pension liability							
Service cost	\$ 136,438	\$ 144,642	\$ 153,526	\$ 169,813	\$ 160,119	\$ 148,089	\$ 128,799
Interest on total pension liability	737,684	753,043	785,748	793,484	817,116	836,117	828,740
Changes in benefits	-	-	-	-	-	(5,413)	-
Difference between expected and actual experience	-	(9,411)	(151,218)	101,559	94,224	33,215	(52,264)
Changes in assumptions	-	478,810	-	-	-	314,375	230,130
Benefit payments, including refunds of member contributions	(694,954)	(689,170)	(665,765)	(733,231)	(795,951)	(859,917)	(867,557)
Net change in total pension liability	179,168	677,914	122,291	331,625	275,508	466,466	267,848
Total pension liability - beginning	9,220,875	9,400,043	10,077,957	10,200,248	10,531,873	10,807,381	11,273,847
Total pension liability - ending	<u>\$ 9,400,043</u>	<u>\$ 10,077,957</u>	<u>\$ 10,200,248</u>	<u>\$ 10,531,873</u>	<u>\$ 10,807,381</u>	<u>\$ 11,273,847</u>	<u>\$ 11,541,695</u>
Plan fiduciary net position							
Contributions - employer	\$ 238,323	\$ 273,695	\$ 627,851	\$ 847,632	\$ 571,762	\$ 534,581	\$ 539,926
Contributions - employee	71,877	73,111	159,528	86,800	89,117	90,714	76,709
Net investment income	457,362	(108,012)	788,392	1,054,545	(357,655)	1,153,988	1,194,172
Benefit payments, including refunds of member contributions	(694,954)	(689,170)	(665,765)	(733,231)	(795,951)	(859,917)	(867,557)
Administrative expense	(16,722)	(15,940)	(15,599)	(16,649)	(17,655)	(19,878)	(18,926)
Net change in plan fiduciary net position	55,886	(466,316)	894,407	1,239,097	(510,382)	899,488	924,324
Plan fiduciary net position - beginning	7,348,945	7,404,831	6,938,515	7,832,922	9,072,019	8,561,637	9,461,125
Plan fiduciary net position - ending	<u>\$ 7,404,831</u>	<u>\$ 6,938,515</u>	<u>\$ 7,832,922</u>	<u>\$ 9,072,019</u>	<u>\$ 8,561,637</u>	<u>\$ 9,461,125</u>	<u>\$ 10,385,449</u>
Net pension liability - ending	<u>\$ 1,995,212</u>	<u>\$ 3,139,442</u>	<u>\$ 2,367,326</u>	<u>\$ 1,459,854</u>	<u>\$ 2,245,744</u>	<u>\$ 1,812,722</u>	<u>\$ 1,156,246</u>
Plan fiduciary net position as a percentage of the total pension liability	79%	69%	77%	86%	79%	84%	90%
Covered - employee payroll	\$ 1,514,566	\$ 1,599,931	\$ 1,680,540	\$ 1,862,152	\$ 1,741,100	\$ 1,704,126	\$ 1,392,422
Net pension liability as a percentage of covered-employee payroll	132%	196%	141%	78%	129%	106%	83%

**Employee Retirement and Benefit Systems
Required Supplementary Information
Schedule of Employer Contributions
For the Year Ended December 31, 2021**

	2014	2015	2016	2017	2018	2019	2020
Actuarially determined contribution	\$ 130,498	\$ 166,322	\$ 188,432	\$ 207,374	\$ 206,465	\$ 202,359	\$ 213,396
Contributions in relation to the actuarially determined contribution	<u>(202,498)</u>	<u>(238,322)</u>	<u>(273,695)</u>	<u>(778,583)</u>	<u>(571,762)</u>	<u>(534,581)</u>	<u>(539,926)</u>
Contribution deficiency (excess)	<u>\$ (72,000)</u>	<u>\$ (72,000)</u>	<u>\$ (85,263)</u>	<u>\$ (571,209)</u>	<u>\$ (365,297)</u>	<u>\$ (332,222)</u>	<u>\$ (326,530)</u>
Covered - employee payroll	\$ 1,372,348	\$ 1,514,566	\$ 1,599,931	\$ 1,680,540	\$ 1,862,152	\$ 1,741,100	\$ 1,704,126
Contributions as a percentage of covered-employee payroll	15%	16%	17%	46%	31%	31%	32%

Notes to Schedule:

Actuarially determined contribution rates are calculated as of December 31st, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	18 years
Asset valuation method	10-years smoothed market
Inflation	2.50%
Salary increases	3.00%
Investment rate of return	7.35%, net of interest and administrative expense including inflation
Retirement age	In the 2020 actuarial valuation, expected retirement ages of general employees were adjusted to more closely reflect actual experience
Mortality	Assumptions were based on the Pub-2010 General Employees and Healthy Retirees, head-count weighted, MP-2019 scale

Employee Retirement and Benefit Systems
Required Supplementary Information
Schedule of Changes in the OPEB Liability and Related Ratios
For the Year Ended December 31, 2021

	2018	2019	2020	2021
Total OPEB Liability - Beginning of Year	\$ 1,317,223	\$ 1,313,165	\$ 1,390,057	\$ 1,270,820
Changes in benefits	32,871	126,355	(61,289)	106,348
Benefit payments	(36,929)	(49,463)	(57,948)	(56,110)
Total OPEB Liability - End of Year	<u>1,313,165</u>	<u>1,390,057</u>	<u>1,270,820</u>	<u>1,321,058</u>
Plan fiduciary net position				
Employer contributions	36,929	77,375	115,896	112,057
Net investment income	-	1,424	8,534	5,204
Benefits payments, including refunds of member contributions	(36,929)	(49,463)	(57,948)	(56,110)
Administrative expense	-	(21)	(103)	(229)
Net change in plan fiduciary net position	-	29,315	66,379	60,922
Plan fiduciary net position - Beginning of Year	-	-	29,315	95,694
Plan fiduciary net position - End of Year	-	29,315	95,694	156,616
Net OPEB liability - End of Year	<u>\$ 1,313,165</u>	<u>\$ 1,360,742</u>	<u>\$ 1,175,126</u>	<u>\$ 1,164,442</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	2.11%	7.53%	11.86%
Covered Payroll	\$ 1,548,532	\$ 1,447,140	\$ 1,206,315	\$ 1,041,074
Net OPEB liability as a percentage of covered payroll	84.80%	94.03%	97.41%	111.85%
Schedule of Employer Contributions:				
Actuarially determined contribution (ADC)	\$ 36,929	\$ 46,335	\$ 57,948	\$ 57,948
Employer contribution	(36,929)	(77,375)	(115,896)	(112,057)
Contribution Deficiency/(Excess)	-	(31,040)	(57,948)	(54,109)
ADC as percentage of covered payroll	2.38%	3.20%	4.80%	5.57%
Contribution as percentage of covered payroll	2.38%	5.35%	9.61%	10.76%

Notes to Schedule:

Actuarially determined contribution rates are calculated as of December 31, 2021

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Asset valuation method	5-years smoothed market
Discount rate	3.00%
Salary increases	3.30%
Investment rate of return	3.00%

Required Supplementary Information
Budgetary Comparison Schedule
Statement of Revenues - Budget and Actual
For the Year Ended December 31, 2021

	Original Budget	Final Amended Budget	Actual	Variance Favorable (Unfavorable)
Licenses and Permits	\$ 3,500	\$ 3,500	\$ 2,705	\$ (795)
Federal Sources				
Surface Transportation Program	623,375	623,375	422,760	(200,615)
State Sources				
Michigan Transportation Fund				
Engineering	10,000	10,000	10,000	-
Allocation	7,107,500	8,400,000	7,432,683	(967,317)
Snow Removal	15,000	20,100	20,074	(26)
Urban Road	250,000	385,500	340,953	(44,547)
Forest Road	40,000	40,100	40,041	(59)
Urban Road	162,709	165,000	181,183	16,183
Contributions from Local Units				
City and Village	-	4,000	3,558	(442)
Townships	1,000,000	1,500,000	1,357,206	(142,794)
Other	-	-	3,460	3,460
Charges for Services				
Trunkline Maintenance	1,100,000	1,300,000	1,288,294	(11,706)
Trunkline Nonmaintenance	25,000	325,000	321,926	(3,074)
Salvage Sales	7,000	25,000	21,929	(3,071)
Other	500	500	24,702	24,202
Interest Earnings and Rent	15,500	3,500	3,394	(106)
Other Revenue				
Land and Building Sales	5,000	5,000	4,097	(903)
Gain (Loss) on Disposal	10,000	40,000	67,740	27,740
Private Contributions and Other	30,000	26,500	4,189	(22,311)
Other Financing Sources	3,000	3,500	-	(3,500)
Total Revenues	<u>\$ 10,408,084</u>	<u>\$ 12,880,575</u>	<u>\$ 11,550,894</u>	<u>\$ (1,329,681)</u>

Required Supplementary Information
Budgetary Comparison Schedule
Statement of Expenditures - Budget and Actual
For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Primary Road				
Preservation - Structural Improvements	\$ 861,084	\$ 1,129,600	\$ 845,579	\$ 284,021
Maintenance	2,375,468	3,632,984	1,995,741	1,637,243
Local Road				
Preservation - Structural Improvements	1,150,000	1,300,000	1,038,228	261,772
Maintenance	3,565,332	4,375,000	4,088,853	286,147
Trunkline Maintenance	1,000,000	1,300,000	1,282,418	17,582
Trunkline Nonmaintenance	25,000	325,000	321,926	3,074
Administrative Expense - Net	386,200	336,200	254,835	81,365
Equipment Expense - Net	(190,000)	(266,209)	(375,723)	109,514
Capital Outlay - Net	395,000	(12,000)	270,006	(282,006)
Debt Service	760,000	760,000	706,529	53,471
Other	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	10,408,084	12,880,575	<u><u>\$ 10,428,392</u></u>	<u><u>\$ 2,452,183</u></u>
Fund Balance - January 1, 2021	<u>1,527,834</u>	<u>1,527,834</u>		
Total Budget	<u><u>\$ 11,935,918</u></u>	<u><u>\$ 14,408,409</u></u>		

Other Information

**Analysis of Changes in Fund Balance
For the Year Ended December 31, 2021**

	Primary Road Fund	Local Road Fund	County Road Commission	Total
Total Revenues	\$ 5,080,903	\$ 4,753,143	\$ 1,716,848	\$ 11,550,894
Total Expenditures	3,618,485	5,041,192	1,768,715	10,428,392
Excess of Revenues Over (Under) Expenditures	1,462,418	(288,049)	(51,867)	1,122,502
Optional Transfers and Adjustments	(730,000)	730,000	-	-
Fund Balance - January 1, 2021	894,663	-	633,171	1,527,834
Fund Balance - December 31, 2021	<u>\$ 1,627,081</u>	<u>\$ 441,951</u>	<u>\$ 581,304</u>	<u>\$ 2,650,336</u>

Analysis of Revenues
For the Year Ended December 31, 2021

	Primary Road Fund	Local Road Fund	County Road Commission	Total
Licenses and Permits	\$ -	\$ -	\$ 2,705	\$ 2,705
Federal Sources				
Surface Transportation Program	422,760	-	-	422,760
State Sources				
Michigan Transportation Fund				
Engineering	5,603	4,397	-	10,000
Allocation	4,164,525	3,268,158	-	7,432,683
Snow Removal	-	20,074	-	20,074
Urban Road	219,524	121,429	-	340,953
Forest Road	-	40,041	-	40,041
Urban Road	181,183	-	-	181,183
Contributions from Local Units				
City and Village	-	3,558	-	3,558
Townships	65,180	1,292,026	-	1,357,206
Other	-	3,460	-	3,460
Charges for Services				
Trunkline Maintenance	-	-	1,288,294	1,288,294
Trunkline Nonmaintenance	-	-	321,926	321,926
Salvage Sales	-	-	21,929	21,929
Other	-	-	24,702	24,702
Interest and Rents				
Interest Earnings	259	-	635	894
Property Rentals	-	-	2,500	2,500
Other Revenue				
Land and Building Sales	-	-	4,097	4,097
Gain on Equipment Disposals	21,869	-	45,871	67,740
Other	-	-	4,189	4,189
Total Revenues	<u>\$ 5,080,903</u>	<u>\$ 4,753,143</u>	<u>\$ 1,716,848</u>	<u>\$ 11,550,894</u>

**Analysis of Expenditures
For the Year Ended December 31, 2021**

	Primary Road Fund	Local Road Fund	County Road Commission	Total
Primary Road				
Preservation - Structural Improvements	\$ 845,579	\$ -	\$ -	\$ 845,579
Maintenance	1,995,741	-	-	1,995,741
Local Road				
Preservation - Structural Improvements	-	1,038,228	-	1,038,228
Maintenance	-	4,088,853	-	4,088,853
Trunkline Maintenance	-	-	1,282,418	1,282,418
Trunkline Nonmaintenance	-	-	321,926	321,926
Administrative Expense - Net	90,867	163,968	-	254,835
Equipment Expense - Net	(65,178)	(249,857)	(60,688)	(375,723)
Capital Outlay - Net	87,167	-	182,839	270,006
Debt Service				
Debt Principal Payments	648,000	-	34,570	682,570
Interest Expense	16,309	-	7,650	23,959
Total Expenditures	<u>\$ 3,618,485</u>	<u>\$ 5,041,192</u>	<u>\$ 1,768,715</u>	<u>\$ 10,428,392</u>

Report on Compliance



ANDERSON, TACKMAN & COMPANY, PLC

CERTIFIED PUBLIC ACCOUNTANTS

KINROSS OFFICE

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of County Road Commissioners
Mecosta County Road Commission
120 North DeKrafft Avenue
Big Rapids, Michigan 49307

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, major fund and the aggregate remaining fund information of the Mecosta County Road Commission (a component unit of Mecosta County, Michigan), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Mecosta County Road Commission's basic financial statements and have issued our report thereon dated April 8, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Mecosta County Road Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Mecosta County Road Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Mecosta County Road Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-001 and 2021-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Mecosta County Road Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2021-002 and 2021-003.

Mecosta County Road Commission's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Mecosta County Road Commission's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Mecosta County Road Commission's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anderson, Tackman & Company, PLC
Certified Public Accountants
Kincheloe, Michigan

April 8, 2022

**Schedule of Findings and Responses
For the Year Ended December 31, 2021**

Significant Deficiency - Internal Control

Segregation of Duties

Finding 2021-001

Criteria/Condition: The Road Commission Clerk/Finance Director performs several functions of receipting, disbursing, and posting to the general ledger. To provide a system of checks and balances, these functions are generally assigned to separate positions to minimize the potential for unauthorized transactions.

Effect: Lack of segregation of duties provides opportunities for inaccurate or unauthorized disbursements or transfers from road funds and increases the potential for inaccurate reporting of account activity.

Cause: Sufficient resources and staff are not available to adequately segregate these functions. Additionally, the benefit of separating these duties does not appear to exceed the costs associated with the added personnel.

Recommendation: The Board should be aware of the potential weaknesses in the system and provide appropriate oversight or assistance to personnel when cost beneficial.

Planned Corrective Action: The board has implemented compensating controls to reduce the risks discussed above. Additionally, bank reconciliations are reconciled with the County Treasurer.

- Contact Person(s) Responsible for Correction:
Tim Nestle, Manager

**Schedule of Findings and Responses
For the Year Ended December 31, 2021**

Significant Deficiencies – Noncompliance with State Statutes

Expenditures in Excess of Appropriations—Budgetary Funds

Finding 2021-002

Criteria: The expenditures of funds in excess of appropriations are contrary to the provisions of Section 16 of Public Act 2 of 1968, as amended.

Condition: Our examination of procedures used by the Road Commission to adopt and maintain operating budgets for the Road Commission's budgetary fund revealed the following instances of noncompliance with the provisions of Public Act 2 of 1968, as amended, the Uniform Budget and Accounting Act.

The Road Commission's 2021 General Appropriations Act (budget) provided for expenditures of the General Fund to be controlled to the activity level. As detailed, actual 2021 expenditures exceeded the board's approved budget allocations for some general fund activities.

During the fiscal year ended December 31, 2021, expenditures were incurred in excess of amounts appropriated in the amended budgets for the General Fund as listed on page 36 of the financial statements.

Effect: Condition's may violate State Law.

Cause: Unknown.

Recommendation: We recommend that the Road Commission's chief administrative officer and personnel responsible for administering the activities of the various funds of the Road Commission, develop budgetary control procedures for the General Fund which will assure that expenditures do not exceed amounts authorized in the General Appropriations Act, or amendments thereof.

Planned Corrective Action: Amounts will be maintained in the future. Most of the expenditure variance was related to projects reported to the Road Commission subsequent to year end. We do not anticipate this circumstance in the future.

- Contact Person(s) Responsible for Correction:
Tim Nestle, Manager

**Schedule of Findings and Responses
For the Year Ended December 31, 2021**

Significant Deficiency – Noncompliance with State Statutes

Credit Card Policy

Finding 2021-003

Criteria: In accordance with PA 266 of 1995, local units of government are required to adopt a credit card policy with specific statutory requirements.

Condition: The Road Commission does not have an official credit/debit card policy that contains the language required by PA 266 of 1995, specifically:

- An employee who is issued a credit card shall return the credit card to the Business Manager upon termination of his or her employment or service with the board.
- The Board shall not approve a payment to the entity issuing the credit card until all transactions have been verified, including the approval of all transaction's invoices, if issued.
- A credit card may be used only by an officer or employee of the local unit for the purchase of goods or services for the official business of the local unit. In addition, the credit card policy may limit the specific official business for which credit cards may be used.
- An officer or employee issued a credit card is responsible for its protection and custody and shall immediately notify the local unit if the credit card is lost or stolen.
- A system of internal accounting controls to monitor the use of credit cards issued by the local unit.
- The balance including interest due on an extension of credit under the credit card arrangement shall be paid for within not more than 60 days of the initial statement date. The local unit shall comply with this provision of the credit card policy.
- Disciplinary measures consistent with law for the unauthorized use of a credit card by an officer or employee of the local unit.

Effect: The Road Commission is violating the above stated act and as a result could have inappropriate use of credit cards.

Cause: Unknown.

Recommendation: The Road Commission should adopt a credit card policy to comply with PA 266 of 1995, to ensure proper use of the Road Commission's credit cards.

Corrective Action Planned: The Road Commission will adopt the appropriate credit card policy as soon as possible.

- Contact Person(s) Responsible for Correction:
Tim Nestle, Manager



ANDERSON, TACKMAN & COMPANY, PLC
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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Board of County Road Commissioners
Mecosta County Road Commission
120 North DeKrafft Avenue
Big Rapids, Michigan 49307

We have audited the financial statements of the governmental activities, major fund and aggregate remaining fund information of the Mecosta County Road Commission (a component unit of the County of Mecosta, Michigan) for the year ended December 31, 2021, and have issued our reports thereon dated April 8, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated August 17, 2021, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the Mecosta County Road Commission. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Mecosta County Road Commission's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the management's discussion and analysis, schedule of funding progress, and budgetary comparison schedules, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the individual schedules, which accompany the financial statements but are not RSI. Our responsibility for this other information, as described by professional standards, is to evaluate the presentation of the other information in relation to the financial statements as a whole and to report on whether the other information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters during March 21, 2022.

Significant Audit Findings

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Mecosta County Road Commission are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the Road Commission during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the depreciation expense is based on estimated lives. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Vested Employee Benefits are based on current rates which may differ from rates used at time of distribution.
- Management's estimate of the annual amounts related to pension and OPEB obligations, and actuarial or alternative method liabilities and respective value of assets were based on actuarial assumptions and estimates.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. Any adjustments are available from management.

Disagreement with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 8, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Comments and Recommendations

Cash Accounts (Prior Year)

During our review of the Commission cash accounts, we noted the County maintains a health-related savings account as well as the road commission. These accounts appear redundant. Therefore, we recommend the board adopt a resolution to close the county level health savings account and eliminate this duplication. Additionally, our procedures indicated that a formal bank account reconciliation is not performed for the payroll imprest account in accordance with the "Uniform Accounting Procedures Manual for County Road Commissions" issued by the Michigan Department of Treasury. The board should implement a formal reconciliation process monthly for this account. The payroll account should also be "reset" to its original imprest amount. There is currently a stagnant balance of approximately \$3,000 which should be reduced from future transfers.

Status: Most items have been corrected however the County has not closed the health savings account of approximately \$2,000.

Capitalization Policy (Prior Year)

The Commission is required to develop a capitalization policy and guidelines for infrastructure and capital assets. A threshold of \$5,000 for infrastructure and \$1,000 for other capital assets should be sufficient for accurate reporting.

Status: Management will review the current capitalization policy and update as appropriate.

Prepaid Items (Prior Year)

Generally, health insurance and the self-insurance liability premiums are paid in advance and benefit future periods. The Board should record the future amounts as a “prepaid item” in the general ledger to match costs to the proper period.

Status: No change.

Uniform Administrative Requirements (Prior Year)

As a precondition to receive federal funds, prospective recipients must have effective administrative and financial internal controls. The Uniform Guidance requires *written* policies and procedures regarding:

- Cash Management – Section 200.302(b)(6) payment procedures
- Allowability of Costs – Section 200.302(b)(7) in accordance with Subpart E – Cost Principals
- Conflict of Interest – Section 200.318(c) covering standards of conduct
- Procurement – Section 200.319(c) for purchasing
- Method of Conducting Technical Evaluations – Section 200.320(d)(3) regarding proposals
- Travel Reimbursement – Section 200.474(b) regarding travel expenses

Written policies should include provisions for training and consequences for violations of policies. The Commission should review its current written policies for compliance with the above requirements regarding federal awards and amend as necessary.

Status: No change.

Inventories (Prior Year)

To improve road material physical count of inventories, the Board should implement specific cross section procedures to accurately report stockpile quantities. This would provide greater control and reporting over road material bulk quantities. This could be accomplished by cross section software or subcontracted to an outside engineer. A physical count of parts inventory should be performed at least annually. Parts variance amounted to approximately \$47,000 for the current fiscal year. Variances should be reviewed on a regular basis and adjusted in accordance with procedures indicated in the road commission accounting manual.

Status: Parts physical count was performed in March 2022.

Transparency Reporting (Prior Year)

Michigan Public Act 84 of 2015 requires units of government to provide specific finances, unfunded liabilities, debt service, performance dash board, and other information. The Road Commission has not updated its website for this required data for the most recent fiscal year. The Board should provide this data in accordance with state statute.

Status: Corrected for some items, but not related to longevity cost funding and reporting.

General Appropriations Act (Prior Year)

The expenditures of funds in excess of appropriations are contrary to the provisions of Section 16 of Public Act 2 of 1968, as amended. Our examination of procedures used by the Road Commission to adopt and maintain operating budgets for the Road Commission’s budgetary fund revealed instances of noncompliance with the provisions of Public Act 2 of 1968, as amended, (the Uniform Budget and Accounting Act). The Board did not properly enact a general appropriation act as required by law. Additionally, for the budget implemented, the board’s actual expenditures exceeded the budget for several line items. The Board should implement the appropriate corrective actions in accordance with the statute.

Status: Same items had overages during fiscal 2021.

Credit Card Policy (Prior Year)

During our review of credit card usage and procedures, we noted that the Board has not adopted a credit card policy in accordance with state statutes. The Michigan Department of Treasury recommends that credit card practices follow the procedures outlined in Public Act 266 of 1995. The Board should implement a policy in accordance with the statute which includes a review of transactions, required documentation, authorizations, custody and protection procedures. All receipts should be initialed as to authorization and the purpose indicated in accordance with state law.

Status: No change.

Employee Employment Forms (Prior Year)

Due to the significant changes recently enacted with the 2018 Tax Cuts and Jobs Act, the Board should consider having employees update their Form W4 – Employee’s Withholding Allowance Certificate. Tax rate, credit and deduction changes have impacted federal income tax withheld from gross pay. We noted that these employee forms have not been updated by most employees for several years in some cases. It was also noted during our testing of controls over payroll that multiple employee files had incomplete or missing statutorily required forms, specifically Form I-9, Proof of Citizenship documentation. We recommend that all required employment related forms be fully completed at the beginning of the employment cycle and prior forms be completed as appropriate.

Status: Corrected.

Information Technology (Prior Year)

The Board may want to perform vulnerability or intrusion scans or tests to assure that unauthorized or illegal access to Commission software or data has not occurred to prevent or detect theft of private information. Additionally, this procedure detects “ghost” programs operating for other than Commission purposes due to the internet. The Commission does perform “backup” procedures for programs and data.

Status: No change.

Timecard Authorization (Prior Year)

It was noted during our review of payroll procedures, some timecards were not initialed to indicate review and authorization of time indicated, due to complications of the pandemic. We recommend that all timecards be approved prior to paycheck issuance in accordance with the “Uniform Accounting Procedures Manual for County Road Commissions.” Also, all timesheets, unsigned, should be reviewed and signed by a supervisor (who indicated undocumented authorization) during fiscal 2020.

Status: Corrected.

Payroll Reconciliation

Annually, a payroll reconciliation should be performed showing the final payroll journal reconciliation to the general ledger cash ‘labor’ control account. Additionally, deductions exempt from income tax should be reviewed for accuracy. Some items appear to be reported as subject to FICA taxes, but should be exempted under Section 125 of the Internal Revenue Code. Form W-3- Wage Statement should agree to the payroll gross and net report also.

OPEB Calculation

The Board currently utilized the alternative method in calculating the Total Liability for retiree health insurance. The alternative method utilizes various assumptions which require the use of probabilities and present value methodologies, to calculate the actuarial accrued liability. The Road Commission has not implemented the full calculation model required by GASB 75 to determine the actuarial determined contribution or the present value of projected liability. The Board should implement the appropriate calculation methodology or engage an actuary consultant to implement the provisions of GASB 75 – Other Post Employment Benefits.

Uniform Accounting Procedures Manual for County Road Commissions 2022

In January 2022, the Michigan Department of Treasury, issued a revised “Uniform Accounting Procedures Manual for County Road Commissions.” The provisions in the manual are effective for fiscal years ending on September 30, 2023 and thereafter. The manual contains significant changes including implementation of new governmental accounting standards and financial reporting requirements. The board and management should review the provisions included in the revised document and apply those requirements as applicable. The document is available online at treasury’s website.

Uniform Chart of Accounts

In April 2017, the State released an updated Uniform Chart of Accounts. On April 20, 2020, the Michigan Department of Treasury issued a memo that established an implementation date for fiscal years ending on October 31, 2022 and thereafter. A final release of the chart of accounts was issued in November 2020 and is available at this link: http://www.michigan.gov/documents/uniformchart_24524_7.pdf. This final version follows statutory changes and reformats the document to make it more user-friendly. Treasury will provide alerts for any guidance and resources, and local units can sign up for alerts at this link:

https://public.govdelivery.com/accounts/MITREAS/subscriber/new?qsp+MITREAS_1.

Upcoming Accounting Standards

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the Road Commission in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the Road Commission. For the complete text of these and other GASB standards, visit www.gasb.org. If you have questions regarding the applicability, timing, or implementation, please contact us.

GASB 87 – Single Approach for Reporting Leases

The Governmental Accounting Standards Board (GASB) issued guidance that establishes a single approach to accounting for and reporting leases by state and local governments. The single approach is based on the principle that leases are financing of the right to use an underlying asset.

GASB Statement No. 87, *Leases*, provides guidance for lease contracts for nonfinancial assets – including vehicles heavy equipment, and buildings – but excludes nonexchange transactions, including donated assets, and leases of intangible assets.

Under the new Statement, a lessee government is required to recognize (1) a lease liability and (2) an intangible asset representing the lessee’s right to use the leased asset. A lessor government is required to recognize (1) a lease receivable and (2) a deferred inflow of resources. A lessor will continue to report the leased asset in its financial statements.

A lease also will report the following in its financial statements:

- Amortization expense for using the lease asset (similar to depreciation) over the shorter of the term of the lease or the useful life of the underlying asset.
- Interest expense on the lease liability.
- Note disclosures about the lease, including a general description of the leasing arrangement, the amount of the lease assets recognized, and a schedule of future lease payments to be made.

Limited exceptions to the single-approach guidance are provided for:

- Short-term leases, defined as lasting a maximum of 12 months at inception, including any options to extend.
- Financial purchases.
- Certain regulated leases, such as between municipal airports and air carriers.

The full text of Statement 87 is available on the GASB website, www.gasb.org.

Status: Effective for fiscal year ended 2022.

Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period

Effective for fiscal years beginning after December 15, 2020 (fiscal year 2021). This Statement establishes accounting requirements for interest cost incurred before the end of a construction period.

Such interest cost includes all interest that was previously accounted for in accordance with the requirements of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statement prepared using the economic resources measurement focus.

GASB Statement No. 95 – Postponement of the Effective Dates of Certain Authoritative Guidance

This new pronouncement was adopted in May 2020 and is effective immediately. This statement postpones the effective dates of the following pronouncements and implementation guides by one year:

- Statement No. 83, *Certain Assets Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*
- Implementation Guide No. 2018-1, *Implementation Guidance Update – 2018*
- Implementation Guide No. 2019-1, *Implementation Guidance Update – 2019*
- Implementation Guide No. 2019-2, *Fiduciary Activities*

The effective dates of the following pronouncement and implementation guide are postponed by 18 months:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

GASB Statement No. 96 – Subscription based Information Technology Arrangements

In May 2020, GASB issued Statement No. 96, *Subscription based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) established that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The Road Commission is currently evaluating the impact this standard will have on the financial statements when adopted during the 2022-2023 fiscal year.

GASB Statement No. 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans

This standard had certain aspects impacting defined contribution pension and OPEB plans and other employee benefit plans that were effective immediately. It also clarifies when a 457 plan should be considered a pension plan or another employee benefit plan to assist in the application of GASB Statement No. 84 to these types of plans. The Road Commission is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of the statement that relate to 457 plans are effective for the Road Commission's financial statements for the year ending March 31, 2023.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, schedule of funding progress, and budgetary comparison schedules, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and our knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the individual schedules, which accompany the financial statements but are not RSI. With respect to this other information, we made certain inquires of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the other information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Conclusion

We would like to express our appreciation, as well as that of our staff for the excellent cooperation we received while performing the audit. If we can be of assistance, please contact us.

This information is intended solely for the use of the Mecosta County Road Commission, the cognizant audit agencies and other federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties.



Anderson, Tackman & Company, PLC
Certified Public Accountants
Kincheloe, Michigan

April 8, 2022

Mecosta-Osceola County Department of Health & Human Services**Joint Board Meeting Minutes**

March 22, 2022

PERSONS PRESENT:

Carolyn Curtin, Osceola County Chairman
Susan Haut, Mecosta Vice-Chair
Glenn Bluhm, Osceola County Vice-Chair
Carole Edstrom, Osceola County Board Member
Jan McBrien, Mecosta County Board Member
Sally Momany, Osceola County Commissioner
Jennifer Schmidt, Director

Absent:

Janice Covey, Mecosta County Chairman
Linda Howard, Mecosta County Commissioner

The Meeting was called to order by Ms. Curtin at 9:03 am at the Mecosta-Osceola County DHHS.

Minutes from the March 1, 2022, meeting were reviewed and motion to approve by Ms. McBrien with support from Ms. Edstrom. Motion carried.

The agenda was reviewed and a motion to approve made by Ms. Edstrom with support from Ms. McBrien. Motion carried.

PUBLIC COMMENT:

None

LOCAL OFFICE ISSUES/Directors Report:

Ms. Haut informed the members on a virtual meeting with State Legislators. Four dates in April provided for the virtual meeting.

Director, Jennifer Schmidt, updated the Boards on:

- UCL/Partnership with Berrien County was put on hold with plans to revisit the cooperative effort.
- MA redeterminations will restart in July as the public health emergency will close. Plans are being formulated for the influx of work.
- Local staffing updates – Community Resource Coordinator, John Klever transferring to Central Office.
- New partnership with Forensic Fluids. The agencies drug testing coordinator.

MCSSA:

Ms. Haut provided specifics from the Legislative Conference held in Lansing on March 15th thru the 17th.

ADJOURNMENT:

A motion to adjourn was made by Ms. Haut at 10:05 a.m. with support from Ms. McBrien. Motion carried. The next meeting will be Tuesday, April 26th at 9:00 a.m.

Jennifer Schmidt, Director
Secretary to the Board

Carolyn Curtin, Osceola County Chairman

Janice Covey, Mecosta County Chairman

Darren Hengesbach, Recording Secretary

Mecosta County Department of Health & Human Services

Board Meeting Minutes

March 22, 2022

PERSONS PRESENT

Susan Haut, Vice-Chairman
Jan McBrien, Member
Jennifer Schmidt, Director

Absent:

Janice Covey, Mecosta County Chairman
Linda Howard, Mecosta County Commission

The Meeting was called to order by Ms. Haut at 10:06 am at the Mecosta-Osceola County DHHS.

Minutes from the March 1, 2022, meeting were reviewed. Ms. McBrien made a motion to approve minutes as written with support from Ms. Haut. Motion carried.

The agenda was reviewed and motion to approve by Ms. McBrien. Supported by Ms. Haut. Motion carried.

PUBLIC COMMENT:

-none

FISCAL:

A. Financial Report:

The February Financial Report reviewed. A motion to approve was made by Ms. McBrien with support from Ms. Haut. Motion carried.

COUNTY SPECIFIC BUSINESS:

-Please see Joint-Meeting minutes-

ADJOURNMENT:

A motion to adjourn was made by Ms. Haut at 10:09 a.m. with support by Ms. McBrien. The next meeting will be Tuesday, April 26th, 2022, at 10:00 am.

Jennifer Schmidt, Director
Secretary to the Board

Janice Covey, Chairman

Darren Hengesbach, Recording Secretary

**MECOSTA COUNTY DEPARTMENT OF HEALTH AND HUMAN SERVICES
VOLUNTEER SERVICES ACCOUNTS**

03/31/2022

Donated Funds Volunteer Services			Balance at end of Previous Month	Monthly Expense	Monthly Revenue	Awaiting Donated Funds Carryover from Lansing for Account Balance FY 2019	Actual Balance FY 2022	
DF Heat			\$ -	\$ -	\$ -	\$ -	\$ -	
DF Teaming for Excellence			\$ 0.12	\$ -	\$ -	\$ 0.12	\$ -	
DF Back to School			\$ 2,385.77	\$ -	\$ -	\$ 2,385.77	\$ -	
NAEIR			\$ -	\$ -	\$ -	\$ -	\$ -	
DF MYOI			\$ 80.02	\$ -	\$ -	\$ 80.02	\$ -	
DF Broomfield			\$ 353.85	\$ -	\$ -	\$ 353.85	\$ -	
DF AFPRR			\$ -	\$ -	\$ -	\$ -	\$ -	
DF Volunteer Program Total			\$ 2,819.76	\$ -	\$ -	\$ 2,819.76	\$ -	
DF HSCB SFSC			\$ 2,425.05	\$ -	\$ -	\$ 2,425.05	\$ -	
GRAND TOTAL			\$ 5,244.81	\$ -	\$ -	\$ 5,244.81	\$ -	

MECOSTA COUNTY DEPARTMENT OF HEALTH AND HUMAN SERVICES
DETAIL MONTH ENDING
03/31/2022

BALANCE SHEET MECOSTA CO. TR.	\$	6,765.00
BALANCE COUNTY REPORT	\$	6,765.00

Pending Transactions

MCSSA/MCSCET

Board Expenses

PENDING TRANSACTIONS**EXPENDITURES****REVENUES**

\$	-	\$	-
\$	1,156.32	\$	-
\$	1,156.32	\$	-

Child & Family Committee

\$	-	\$	-
\$	-	\$	-
\$	-	\$	-

County SSB PAID

Haut, Susan

McBrien, Jan

Covey, Janice

Cribs for Kids Program

MCSSA Dues

MCSCET Reg.

Summer Camp

Journal Vouchers **

PAID IN CURRENT MONTH

\$	-	\$	-
\$	-	\$	-
\$	-	\$	-
\$	-	\$	-
\$	-	\$	-
\$	-	\$	-
\$	-	\$	-
\$	-	\$	-

**** Journal Voucher to correct expense of FY 20 from FY19 per Sheila Lee @ Mecosta Co Treasurer office**

County Hospitalization

\$	-	\$	-
\$	-	\$	-
\$	-	\$	-

TOTAL PAID/REC. Current Month

\$	-	\$	-
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MECOSTA COUNTY DEPARTMENT OF HEALTH AND HUMAN SERVICES
PROJECTED BUDGET
YEAR TO DATE
03/31/22

FUND 290	PROJECTED ALLOCATION 2022	MONTH REVENUE	YTD REVENUE	MONTH EXPENDITURES	YTD EXPENDITURES	BALANCE 03/31/2022
COUNTY PROJECTS ADULT	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
COUNTY PROJECTS CHILDREN'S	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
COUNTY SOC SERVICE BOARD	\$7,150.00	\$0.00	\$0.00	\$460.00	\$225.00	\$6,465.00
MISCELLANEOUS-see JV info	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Pending Payments	\$0.00	\$0.00	\$0.00	\$1,156.32	\$0.00	-\$1,156.32
Monthly Totals	\$7,450.00	\$0.00	\$0.00	\$1,616.32	\$225.00	\$6,765.00
PROJECTED TOTAL pending disbursement *****						\$5,608.68

* See attached Detail Sheet under heading "Pending Transactions".

A Journal Voucher of \$00.00 by Mecosta Co Treasurer to correct FY to FY per diems/mileage expense paid out of FY incorrectly.

Mecosta County Park Commission Commission Meeting

The March 15, 2022, Commission Meeting of the Mecosta County Park Commission was called to order at Mecosta County Services Building at 5:00 PM by the Commission Chairman, Mr. O'Neil.

Roll Call

Members Present: Mrs. Bradstrom, Mr. Farrow, Mr. Griffith, Mr. Johnson, Mr. Lambrix, Ms. Miller, Mr. O'Neil, Mr. Stanek, Mr. Stratton and Mr. Vogel. **Members Absent:** None. **Others Present:** Jeff Abel - Superintendent, Erin Bean - Operations Manager, Mary Hansen - Assistant Operation Manager and Kathy Maclean - Administrative Clerk.

Approval of Agenda

Mrs. Bradstrom motioned, seconded by Mr. Vogel to approve the agenda as presented. Motion carried.

Approval of Minutes

Mr. Vogel motioned, seconded by Mr. Stanek to approve the minutes of the February 15th Finance Committee, February 15th Park Commission and the March 9th Masterplan Committee meetings. Motion carried.

Public Hearing (5:05 PM)

The Chairman of the Mecosta County Park Commission, Eric O'Neil, opened the Public Hearing for the Davis Bridge Trust Fund Grant at 5:05 PM.

R. Lagow's email outlining parking concerns was shared.

There was no additional public input.

Mr. Stratton motioned, seconded by Mr. Johnson to close the Public Hearing at 5:10 PM and the Commission Meeting resumed.

Public Comment: None.

Reports and Updates

Superintendent's Updates

The Superintendent updated the Commission on 13 current and completed projects, including:

MParks Conference was attended this year by the Superintendent. The conference was beneficial as it provided, not only, networking opportunities, but also, educational sessions on hiring, brand marketing, team management and coaching, contract writing, mountain biking and MDNR Trust Fund.

MOISD Job Fair was attended by the Operations and Assistant Operations Manager.

Woodsheds have been delivered to School Section, Brower and Paris Parks.

Rules & Regulation amendments have been approved by the County Board of Commissioners; once the signed notification has been received and published, we will be able to move forward with enforcement.

Job Postings have been placed on Facebook and Work Camper sites.

Picnic Tables are scheduled to arrive tomorrow morning.

YTD - Park Revenue Report the combined park camping revenue and combined park vehicle revenue categories remain ahead of 2021.

Dragon Trail Updates - The Superintendent reviewed cost estimates and bids received to complete 3 remaining portions of the Dragon Trail, which would leave only a small portion between Newaygo State Park and Big Prairie Townships, Operators Park remaining to be constructed. Mecosta County's remaining build areas were bid at a total cost of \$186,817 and are anticipated to remain below \$250,000 in total costs, inclusive of contingency and project manager fees. Newaygo County's build areas for this phase were bid at \$479,785. The County of Newaygo - Finance Committee is evaluating an option to approve the full contractor bid for these areas, contingent on a commitment from Mecosta County to reimburse the total costs incurred toward building the remaining portions within our county. Additional grant funds may come available to offset some or all remaining financial obligations.

Committee Actions

Masterplan

Davis Bridge Trust Fund Grant Proposal Mr. Griffith motioned, seconded by Mr. Stanek to recommend to the Mecosta County Board of Commissioners review and approval of the required resolution of support toward the MDNR Trust Fund grant application for the Davis Bridge Park shoreline stabilization and park improvement project at an estimated cost of \$827,350. Motion carried with a unanimous roll call vote.

Generator Installation Project was reviewed by the Finance Committee of the Mecosta County Board of Commissioners, and they have chosen to take no action on the current proposal as it has been deemed too excessive/expensive. An amended plan may be submitted for review and possible funding assistance. The Committee recommends a meeting be scheduled with the electrical engineer and key county and park personnel to discuss the scope of a new proposal.

Rules & Regulations

Ticketing Process and violation notice were reviewed and discussed.

Personnel

2022 Seasonal Staff Update was provided by the Operation Manager. Twenty-Two of the seasonal staff invited back from last year have indicated their desire to return. Additional interviews have been scheduled for this week; with a total of 48 positions to be filled. Work Camper interviewees have continued to indicate their desire for full hook-up sites segregated from the main camp areas.

Financial

Financial Report - Revenue & Expenses, Cash Spreadsheet, Year-to-Year - Reports were reviewed and discussed.

Approval of Bills - Mr. Stanek motioned, seconded by Mr. Lambrix to approve the bills in the amounts of \$4,880.27, \$50,083.43 and \$4,998.50. Motion carried with a unanimous roll call vote.

Public Comment: Mr. Knox inquired to what extent fuel costs might impact operations this year.

Other Business: None.

Next Commission Meeting is scheduled for 5 PM, April 19th, 2022, at the Mecosta County Services Building.

Adjourned: 6:00 PM

Mecosta-Osceola County Department of Health & Human Services

Joint Board Meeting Minutes

April 26, 2022

PERSONS PRESENT:

Carolyn Curtin, Osceola County Chairman
 Janice Covey, Mecosta County Chairman
 Susan Haut, Mecosta Vice-Chair
 Glenn Bluhm, Osceola County Vice-Chair
 Carole Edstrom, Osceola County Board Member
 Jan McBrien, Mecosta County Board Member
 Sally Momany, Osceola County Commissioner
 Linda Howard, Mecosta County Commissioner
 Jennifer Schmidt, Director

The Meeting was called to order by Ms. Curtin at 8:59 am at the Mecosta-Osceola County DHHS.

Minutes from the March 22, 2022, meeting was reviewed and motion to approve by Ms. Haut with support from Ms. Edstrom. Motion carried.

The agenda was reviewed and a motion to approve made by Ms. Covey with support from Ms. Haut. Motion carried.

PUBLIC COMMENT:

Ms. Momany, Osceola County Commissioner, provided an update on the C.O.A facility in Hersey.
 Plans for the Courthouse Annex.
 EMS equipment upgrades and staffing.

LOCAL OFFICE ISSUES/Directors Report:

Director, Jennifer Schmidt, updated the Boards on:

- Covid protocols relaxed, allowing for staff in-person meetings/gatherings.
- UCL/Partnership with Berrien County has been shuttered. Plans to GEO group with Berrien County is being explored.
- MA redeterminations will restart in July. Solutions for completing immense task are being deliberated.
- Statewide rollout of Universal Caseloads (UCL) is projected.



Universal%20Caselo
 ad.docx

- Local staffing updates – Bonnie Swoish is the new Mecosta-Osceola County DHHS Community Resource Coordinator.
- County Board Contract with Eagle Village discussed. MDHHS contract administrator states an annual outcomes report is not available. Plans are in place on developing data.
- Weekly Foster Care Placement Shortages. Working with providers and adapting recruitment strategies. Possible funding increases in the works.
- Trauma Assessments discussed.
- MDHHS providing benefits to Michigan families with students, eligible for free or reduced-price meals to help those families meet food needs.



Pandemic-EBT.pdf

Mecosta-Osceola County DHHS

Board Minutes

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- April is Child Abuse Awareness Month. The Meceola Children's Council hosted several family fun events throughout the month.

MCSSA:

Ms. Haut stated the recent Legislative Conference in March went well. Also, the seminar on Legislative Bills regarding the State's Central Registry is at Noon on April 27th.

Ms. Covey working with a group on updating by-laws. Also, working within the MCSSA scholarship program.

ADJOURNMENT:

Ms. Curtin entertained a motion to adjourn @ 10:18 a.m. Ms. Edstrom motioned to adjourn with support from Ms. Covey. Motion carried. The next meeting will be Tuesday, May 24th at 9:00 a.m.

Jennifer Schmidt, Director
Secretary to the Board

Carolyn Curtin, Osceola County Chairman

Janice Covey, Mecosta County Chairman

Darren Hengesbach, Recording Secretary

Mecosta County Department of Health & Human Services

Board Meeting Minutes

April 26, 2022

PERSONS PRESENT

Janice Covey, Mecosta County Chairman
Susan Haut, Vice-Chairman
Jan McBrien, Member
Jennifer Schmidt, Director
Linda Howard, Mecosta County Commission

The Meeting was called to order by Ms. Covey at 10:20 am at the Mecosta-Osceola County DHHS.

Minutes from the March 22, 2022, meeting was reviewed. Ms. Haut made a motion to approve minutes as written with support from Ms. McBrien. Motion carried.

The agenda was reviewed and motion to approve by Ms. Haut. Supported by Ms. McBrien. Motion carried.

PUBLIC COMMENT:

Ms. Howard provided update on the County EMS.

FISCAL:**A. Financial Report:**

The March Financial Report reviewed. A motion to approve was made by Ms. Haut with support from Ms. McBrien. Motion carried.

COUNTY SPECIFIC BUSINESS:

-Please see Joint-Meeting minutes-

ADJOURNMENT:

A motion to adjourn was made by Ms. Covey at 10:28 a.m. with support by Ms. Haut. The next meeting will be Tuesday, May 24, 2022, at 10:00 am.

Jennifer Schmidt, Director
Secretary to the Board

Janice Covey, Chairman

Darren Hengesbach, Recording Secretary

BUILDING AND ZONING COMMITTEE MINUTES
10:30 AM COUNTY BUILDING Conf Rm F and Zoom ID 608 471 9153
April 21, 2022

PRESENT: Tom O'Neil and Bill Routley

OTHERS PRESENT: Paul Bullock and Michelle Stenger

CALL TO ORDER: 10:30 AM

PUBLIC COMMENT: NONE

BUILDING REPORT:

- Activity: Building Activity is slow.

ZONING REPORT:

- Nuisance Abatement: Ms. Stenger advised that the Court has declared 11 Millbrook Rd. a nuisance and authorized abatement by the County. Ms. Stenger requested permission to issue a request for bids for the removal of the remains of the structure and basement. **The Committee will recommend to the Board that the request to issue bids be approved. Ms. Stenger will bring the bids back to the May 19th Committee meeting.**

FINANCIALS:

- Year to Date: The Committee reviewed the year-to-date financials and year to year for the month of March. Ms. Stenger noted that revenues are under 2021 numbers, primarily due to a lower number of commercial permits being issued.

MEMBER COMMENTS: NONE

PUBLIC COMMENT: NONE

Adjournment: 10:40 AM Next regular meeting: May 19, 2022

EMS COMMITTEE MINUTES
1:30 PM Conf Rm F and Zoom ID 608 471 9153
April 21, 2022

PRESENT: Tom O'Neil, and Ray Steinke

Others Present: Craig Johnson, Scott Schroeder, and Paul Bullock.

CALL TO ORDER: 1:30 PM

PUBLIC COMMENT: NONE

FINANCIAL REPORTS: The March 2022 billings, write-offs, and revenue were reviewed. **The Committee will recommend to the Board that contractual write-offs of \$86,451.52, non-contractual write-offs of \$7,025.46, and collections write-offs of \$11,559.14 be approved.**

MONTHLY STATISTICS: The Committee reviewed the number of transports, non-transports, total calls, and billings for March 2022, as well as the monthly statistics for e-calls, transfers, and calls with treatment but no transport.

OLD BUSINESS: NONE

NEW BUSINESS:

- **Staffing:** Mr. Johnson advised that two full time paramedics have been added in the last month. One more is in the hiring. One paramedic is leaving to return to the Upper Peninsula. Mr. Johnson attended a job fair in Lansing and had the opportunity to talk to over 25 soon to be graduated paramedics about the advantages of coming to Mecosta County. He offered ride along opportunities to any of the attendees.
- **MOISD Career Center Program:** Mr. Johnson is working to bring a paramedic class to the Career Center by the fall of 2023.

EMERGENCY MANAGEMENT: No Report

NEXT MEETING: 1:30 PM May 19, 2022

ADJOURNMENT: 1:51 PM